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ACCOUNTS AND PAPERS:

FORTY-FIVE VOLUMES.

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EAST INDIA.

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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

Year 1875/76;

AND

ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1876/77;

WITH A COMPARISON OF THE TWO YEARS.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

India Office, }
14 May 1877. }

LOUIS MALLET,
Under Secretary of State.

Ordered, by The House of Commons, to be Printed,
15 May 1877.

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PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA.

1875-76.

GENERAL ACCOUNT of the REVENUE and EXPENDITURE, and RECEIPTS and
for the Year ended

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£.	£.	£.
Balance on the 1st April 1875 - - - - -	69	143	15,177,814	2,796,370	17,974,184
Revenue - - - - -	1	4	51,019,140	290,923	51,310,063
Net Traffic Receipts from Guaranteed Companies :					
£.					
Net Traffic Receipts in India - - - - -					3,919,987
Less — Amount repaid to Railway } Companies as Surplus Profit - - - - -					208,813
					3,711,674
Add — Receipts in England - - - - -					890
			£. 3,712,564		4
		6	3,711,674	*890	—
DEBT :					
Permanent Debt incurred - - - - -	61	136	2,949,419	1,200,000	4,149,419
Temporary or Floating Debt incurred - - - - -	—	—	—	—	—
Treasury Notes, bearing Interest, issued to Service Funds	63	137	299,946	-	299,946
Receipts of Service Funds bearing Interest - - - - -	64	137	544,165	-	544,165
Savings Bank Deposits received - - - - -	65	138	737,539	-	737,539
PROVINCIAL SERVICES AND LOCAL FUNDS - - - - -	66	139	11,294,641	-	11,294,641
POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS - - - - -	68	142	308,000	-	308,000
DEPOSITS, ADVANCES, &c. :					
Deposits - - - - -	67	139	8,569,091	-	8,569,091
Repayment of Advances - - - - -	—	—	3,719,944	6,842	3,726,786
Repayment of Sums advanced on loan to Municipalities, } Native States, &c. - - - - -	70	144	171,311	-	171,311
Capital Receipts of Guaranteed Railway and other Com- } panies - - - - -	75	158	1,550,507	1,686,903	3,237,410
Remittances between Districts - - - - -	—	—	885,881	-	885,881
Miscellaneous - - - - -	—	—	412,691	6,299	418,990
ACCOUNTS BETWEEN PRESIDENCIES :					
Bills drawn, Remittances of Treasure, Advances recovered	—	—	16,553,295	-	16,553,295
ACCOUNTS BETWEEN INDIA AND ENGLAND :					
Amount received for Bills drawn by Secretary of State } on Treasuries in India - - - - -	78	167	-	12,389,613	12,389,613
Other Remittance transactions - - - - -	—	—	1,207,213	111,870	1,319,083
TOTAL - - - - -			£. 119,112,271	18,489,710	†133,889,417

* Premium realised by sale of 8,000 L. share capital issued to replace the like amount of cancelled debentures of the Oudh and Rohilkund Railway Company.

† This Total is exclusive of the sum of 3,712,564 L. Net Traffic Receipts of Guaranteed Companies.

DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*,
31st March 1876.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£.	£.	£.
Expenditure, Ordinary - - - - -	2	5	40,486,068	8,179,740	48,665,808
Guaranteed Interest on the Capital of Railway and other Companies - - - - -	3	6	30,988	4,656,886	—
India - - - - -			30,988		
England - - - - -			4,656,886		
TOTAL - - - - -			£. 4,687,874		
Deduct,—Net Traffic Receipts - - - - -			3,712,564		
			£. 975,310		
Charge on Indian Revenues for Guaranteed Interest - - - - -	—	—	—	—	975,310
Total Ordinary Expenditure and Guaranteed Interest - - - - -	—	—	—	—	49,641,118
Extraordinary Expenditure - - - - -	5	7	3,522,721	747,908	4,270,629
Total Expenditure - - - - -	—	—	—	—	53,911,747
DEBT :					
Permanent Debt discharged - - - - -	61	136	26,397	—	26,397
Loan from King of Oudh discharged - - - - -	—	—	13,500	—	13,500
Temporary or Floating Debt paid off - - - - -	—	—	—	—	—
Treasury Notes of Service Funds paid off - - - - -	63	137	190,912	—	190,912
Payments out of Deposits of Service Funds bearing Interest - - - - -	64	137	432,319	—	432,319
Savings Bank Deposits repaid - - - - -	65	138	653,518	—	653,518
PROVINCIAL SERVICES AND LOCAL FUNDS - - - - -	66	139	11,712,283	—	11,712,283
POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS - - - - -	68	142	413,423	—	413,423
DEPOSITS, ADVANCES, &c. :					
Deposits - - - - -	67	139	8,750,957	—	8,750,957
Advances repayable - - - - -	—	—	3,439,633	11,732	3,451,365
Advances by way of Loan to Municipalities, Native States, &c. - - - - -	70	144	558,798	—	558,798
Payments to Railway and other Guaranteed Companies out of Capital Funds - - - - -	75	158	1,383,516	2,897,078	4,280,594
Remittances between Districts - - - - -	—	—	725,229	—	725,229
Miscellaneous - - - - -	—	—	726,447	—	726,447
ACCOUNTS BETWEEN PRESIDENCIES :					
Bills paid, Remittances of Treasure, Advances made - - - - -	—	—	15,818,663	—	15,818,663
ACCOUNTS BETWEEN INDIA AND ENGLAND :					
Secretary of State's Bills paid in India - - - - -	78	167	13,081,147	—	13,081,147
Other Remittance transactions - - - - -	—	—	193,258	1,076,467	1,269,725
Balance on the 31st March 1876 - - - - -	69	143	16,952,494	419,899	17,372,393
TOTAL - - - - -	—	—	£. 119,112,271	18,489,710	*133,889,417
Income - - - - -			£. 51,310,063		£. 51,310,063
Ordinary Expenditure - - - - -			49,641,118		
Excess of Income over Ordinary Expenditure - - - - -			£. 1,668,945		
Income - - - - -					£. 51,310,063
Total Expenditure - - - - -					53,911,747
Excess of Total Expenditure over Income - - - - -					£. 2,601,684

* This Total is less than the sum of the two preceding columns by the amount of Net Traffic Receipts of Guaranteed Companies, the charge for Interest being stated net.

No. 1.—ACCOUNT of the REVENUE of India, showing the AMOUNT received on each Account in the several PROVINCES of British India, and in England, for the Year ended 31st March 1876.

HEADS OF REVENUE.	No. of Account.	No. of Page.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
Land Revenue	7	12	£. 68,678	£. 1,407,431	£. 607,885	£. 823,655	£. 337,358	£. 3,776,506	£. 4,245,745	£. 2,001,117	£. 4,545,013	£. 3,690,354	£. 21,503,742	£. -	£. 21,503,742
Tributes and Contributions	8	16	244,654	-	13,799	-	-	-	-	28,380	344,643	94,712	726,188	-	726,188
Forest	9	17	10,936	29,466	72,618	177,902	6,187	19,827	96,970	90,983	42,772	124,867	672,528	-	672,528
Excise on Spirits and Drugs	10	19	18,137	79,102	135,639	159,559	141,456	608,818	223,614	95,478	633,901	397,528	2,493,232	-	2,493,232
Assessed Taxes	11	20	147	35	1	-	-	20	199	1	60	47	510	-	510
Customs	12	21	-	20,739	10,151	458,591	-	1,076,364	39,204	92,667	307,962	715,691	2,721,389	-	2,721,389
Salt	13	25	93,019	1,487	19,066	16,032	-	2,561,553	528,510	790,518	1,353,789	880,441	6,244,415	-	6,244,415
Opium	14	27	-	-	-	-	-	5,921,928	354,179	247,293	501,971	466,986	8,471,425	-	8,471,425
Stamps	15	29	23,550	94,042	97,261	63,495	51,572	935,019	-	-	300	51,709	2,835,368	-	2,835,368
Mint	16	30	58,450	-	-	-	-	-	-	-	-	-	110,489	-	110,489
Post Office	17	32	91,895	17,612	18,347	15,926	10,961	159,391	91,358	138,738	97,207	122,162	763,597	-	763,597
Telegraph	18	34	291,918	-	-	-	-	-	-	-	-	-	291,918	17,122	309,040
Law and Justice	19	41	27,344	10,200	14,540	20,035	8,514	68,335	51,301	44,056	48,379	28,288	315,992	-	315,992
Marine†	20	45	349	-	-	8,866	-	147,264	-	-	1,249	69,939	227,187	700	227,887
Interest	21	52	283,708	5,491	3,611	2	1,262	75,991	12,791	1,778	26,977	113,305	524,916	36,273	561,189
Receipts in aid of Superannuation, Retirement, and Compensation Allowances	24	57	268,515	1,407	145	417	88	5,068	2,366	2,083	244,234	131,844	656,167	92,999	749,166
Gain by Exchange on Transactions with London	26	59	365,372	377	-	715	-	2,669	3,253	416	8,254	14,309	395,365	-	395,365
Miscellaneous	28	60	63,688	1,117	1,037	1,109	3,612	82,196	18,993	8,597	17,790	64,796	292,935	18,838	281,768
Army	39	72	1,910,360	1,668,526	994,100	1,745,824	561,010	15,440,949	5,668,483	3,542,105	8,169,501	9,516,475	49,217,333	165,957	49,383,290
Public Works:															
Ordinary	44	88	24,313	952	713	1,057	187	7,043	5,465	1,065	5,328	10,255	56,378	17,551	73,929
Irrigation	45	89	28	-	-	100	-	26,463	283,544	183,755	13,011	10,552	517,453	267	517,720
Railways:															
State	60	134	241,451	-	2,936	-	-	22,468	-	22,657	-	-	289,512	-	289,512
TOTAL	-	-	£. 2,732,649	1,669,478	997,749	1,746,981	561,197	15,496,923	5,957,492	3,749,582	8,360,488	9,746,601	51,019,140	290,923	51,310,063

* Under this heading are shown the Receipts and Charges connected with the Bengal Army, the Telegraph, the Calcutta Mint, and other departments under the direct administration of the Governor General in Council, the Revenue and Charges of the district of Coorg, and the expenses of the British Representatives at the principal Native Courts in India.

† Including Inland Navigation.

No. 2.—ACCOUNT of the ORDINARY EXPENDITURE chargeable on the REVENUES of India, excluding GUARANTEED INTEREST on RAILWAY CAPITAL, for the Year ended 31st March 1876.

HEADS OF EXPENDITURE.	Number of Accounts.	Number of Pages.	India, General and Political.	Outh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.		GRAND TOTAL.
														Stores for India.	Other Charges.	
Refunds and Drawbacks	-	30	£. 16,946	£. 5,311	£. 4,466	£. 23,376	£. 4,314	£. 102,837	£. 14,585	£. 13,168	£. 30,430	£. 120,891	£. 336,324	-	-	£. 336,324
Payments in realisation of Revenue:																
Land Revenue	-	7	109,224	82,358	65,934	110,121	73,750	283,879	429,431	245,917	445,665	658,864	2,505,143	2,038	2,246	2,509,427
Forest	-	9	12,644	18,420	37,200	81,475	6,188	13,909	53,791	55,422	43,018	77,905	399,972	418	2,130	402,520
Excise on Spirits and Drugs	-	10	390	3,170	5,286	755	1,119	29,038	11,460	5,783	19,703	6,151	32,855	-	-	82,855
Customs	-	12	-	-	-	20,252	-	66,950	-	-	18,728	79,648	185,587	144	-	185,731
Salt	-	13	252,207	-	-	421	-	11,363	-	-	187,037	56,102	507,130	192	88	507,410
Opium	-	14	-	-	-	-	-	2,216,044	-	-	-	1,807	2,217,851	714	-	2,218,565
Stamps	-	15	563	2,185	1,284	1,170	908	23,966	4,812	6,943	13,673	15,617	71,124	-	-	106,394
Mint	-	16	42,984	-	-	-	-	-	-	-	2,931	36,361	82,976	25,310	40	107,626
Post Office	-	17	35,700	11,661	17,064	8,852	12,874	232,651	91,849	144,271	76,030	126,000	756,952	9,855	55,272	822,079
Telegraph	-	18	405,462	-	-	-	-	-	-	-	-	-	405,462	47,378	-	490,624
Allowances and Assignments under Treaties and Engagements	-	36	166,625	79,226	60,692	-	5,750	245,460	49,552	83,711	255,064	757,308	1,694,383	-	19,336	1,713,724
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium	-	-	1,042,748	1,193,331	191,926	246,422	104,903	3,226,106	655,480	555,215	1,092,279	1,936,654	9,245,064	121,319	116,896	9,483,279
Interest on Permanent and Floating Debt	-	22	3,017,253	-	-	-	-	-	-	-	-	-	3,017,253	-	-	3,017,253
Interest on Service Funds and other Obligations	-	23	242,445	639	512	359	266	14,497	2,028	818	47,525	76,238	385,327	-	533	385,860
Administration	-	31	443,857	35,528	41,661	36,687	16,634	162,578	125,519	112,977	122,444	157,473	1,255,358	209,032	232,975	1,697,365
Minor Departments	-	32	213,404	1,313	1,518	3,864	2,250	17,127	4,576	6,039	9,539	13,981	127,311	14,714	21,074	309,399
Law and Justice	-	19	138,435	67,211	67,070	75,340	48,322	652,314	315,090	190,095	361,108	420,021	2,335,006	1,207	264	2,336,477
Marine*	-	20	17,091	-	-	27,915	-	223,967	-	800	7,303	153,107	429,283	80,322	118,097	627,702
Ecclesiastical	-	33	11,040	3,544	3,204	4,132	1,214	23,608	19,561	21,398	38,314	30,987	157,002	156	900	158,053
Medical	-	34	1,155	8,334	12,556	10,830	5,741	84,011	29,249	22,327	31,258	26,467	181,928	-	-	181,928
Political Agencies	-	35	196,176	-	298	20,280	1,980	5,736	3,281	95,777	11,940	78,774	414,242	296	14,997	429,535
Superannuation, Retired, and Com-passionate Allowances	-	25	315,484	8,179	11,275	7,811	3,317	71,137	59,110	29,057	153,940	140,435	798,795	-	1,140,510	1,939,305
Loss by Exchange on Transactions with London	-	27	501,217	-	1	707	-	13	9	6	28,907	498,793	1,429,653	-	-	1,429,653
Miscellaneous	-	29	55,096	1,342	830	3,344	1,314	22,843	7,044	8,500	28,834	19,184	148,331	-	38,430	186,761
Civil Furlough and Absentee Allowances	-	-	-	-	-	-	-	-	-	-	-	763	763	-	238,431	229,199
Allowments for Provincial Services	-	37	37,035	218,300	278,484	324,636	176,976	1,106,152	651,650	542,316	835,570	982,233	5,153,352	-	300	5,153,652
Army	-	39	6,606,867	-	-	-	-	-	-	-	2,736,993	2,381,404	11,725,264	1,096,947	2,486,249	15,308,460
Public Works	-	43	1,163,553	3,604	62,043	89,736	6,397	206,621	266,491	206,089	382,056	401,038	2,729,833	20,650	73,999	2,824,482
Guaranteed Railways, Supervision and Cost of Land	-	60	-	3,830	81	-	-	3,183	6,168	8,935	44,031	17,085	83,313	-	-	83,313
State Railways	-	60	168,922	-	3,150	5,553	-	22,689	-	14,335	-	59	214,713	-	-	214,713
Famine Relief	-	38	-	-	-	-	-	507,967	-	-	-	-	507,967	-	587	508,554
TOTAL	-	-	14,511,783	545,155	674,609	856,721	369,314	6,300,749	2,146,256	1,814,684	5,932,041	7,334,756	40,486,068	1,544,643	6,635,097	48,665,808

* Including Inland Navigation. £. 8,179,740.

No. 3.—ABSTRACT ACCOUNT of the GUARANTEED INTEREST on the CAPITAL of RAILWAY and other COMPANIES for the Year ended 31st March 1876.

	Subscribed Capital, including Debentures and Debenture Stock on 31st March 1876.	Rate of Interest Guaranteed.	AMOUNT OF INTEREST PAID.		
			India.	England.	TOTAL.
	£.	Per cent.	£.	£.	£.
Bombay, Baroda, and Central India Railway Company - - - - -	7,795,600	5 & 4	221	387,546	387,767
Eastern Bengal Railway Company - - -	2,719,440	5 & 4	1,019	130,748	131,767
East Indian Railway Company - - -	30,365,959	5, 4½, 4¼ & 4	10,462	1,464,650	1,475,112
Great Indian Peninsula Railway Company - -	23,474,872	5 & 4	12,418	1,131,623	1,144,041
Madras Railway Company - - - -	10,282,801	5, 4½ & 4½	-	508,114	508,114
Oudh and Rohilkund Railway Company -	5,500,000	5 & 4	4,308	255,957	260,265
Sindh, Punjab, and Delhi Railway Company -	11,075,237	5	2,560	551,202	553,762
South Indian Railway Company - - -	3,597,441	5, 4½ & 4½	-	177,063	177,063
Madras Irrigation and Canal Company - -	999,666	5	-	49,983	49,983
TOTAL - - - £.	95,811,016	-	30,988	4,656,886	4,687,874

No. 4.—ABSTRACT ACCOUNT of the TRAFFIC RECEIPTS and WORKING CHARGES of RAILWAY and other GUARANTEED COMPANIES for the Year ended 31st March 1876.

	Traffic Receipts.	Working Charges.	Net Traffic Receipts.
	£.	£.	£.
Bombay, Baroda, and Central India Railway Company - - -	606,440	341,767	264,673
Eastern Bengal Railway Company - - -	303,935	191,859	112,076
East Indian Railway Company, Main Line - - -	2,729,287	1,140,021	1,589,266
East Indian Railway Company, Jubbulpore Line - - -	183,096	103,667	79,429
Great Indian Peninsula Railway Company - - -	2,089,949	1,102,631	987,318
Madras Railway Company - - - -	626,134	488,102	188,032
Oudh and Rohilkund Railway Company - - -	358,933	245,683	113,250
Sindh, Punjab, and Delhi Railway Company - - -	1,211,342	679,294	532,048
South Indian Railway Company - - - -	139,493	69,128	70,365
Madras Irrigation and Canal Company - - -	6,620	23,090	-16,470
TOTAL - - - £.	8,255,229	4,335,242	3,919,987
Deduct,—Surplus profit paid to the East Indian Railway Company, Main Line		£. 128,862	
Surplus profit paid to the Eastern Bengal Railway Company -		4,576	
Surplus profit paid to the Bombay, Baroda, and Central India Railway Company - - - - -		2,956	
Surplus profit paid to the Great Indian Peninsula Railway Company - - - - -		71,919	
			208,313
			3,711,674
Add,—Receipts in England—Oudh and Rohilkund Railway Company: Premium realised by the sale of 8,000 l. share capital issued to replace the like amount of debentures cancelled - - - - -			890
Net Amount available towards meeting the charge for Guaranteed Interest - - -		£.	3,712,564

No. 5.—ABSTRACT ACCOUNT OF EXTRAORDINARY EXPENDITURE for the Year ended 31st March 1876.

(Note.—This Expenditure is entirely Capital Outlay.)

EXPENDITURE DURING THE YEAR.										TOTAL EXPENDITURE UP TO 31st MARCH 1876.				
Works.	Establishment.	Tools and Plant.	Stock and Advances.	DEDUCT		Net TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net TOTAL.		
				Receipts on Capital Account.	to Works in current year, and charged for in previous years, and Advances paid for in excess of same Account.									
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
IRRIGATION WORKS.														
RAJPOOTANA.														
Bheer Reservoir - - - - -	-	-	-	-	-	-	12,445	2,971	630	249	32	16,263		
Jalea Reservoir - - - - -	-	-	-	-	-	-	1,757	425	102	-	-	2,284		
Bulad Reservoir - - - - -	-	-	-	-	-	-	114	28	14	-	5	151		
TOTAL RAJPOOTANA - - - - -	-	-	-	-	-	-	14,316	3,424	746	249	37	18,698		
BENGAL.														
Orissa Project - - - - -	77,521	26,905	9,465	1,041	7,807	105,043	1,124,718	299,036	158,976	43,206	4,150	1,621,786		
Midnapore Project - - - - -	22,095	7,064	1,460	597	-	33,573	424,514	151,742	30,847	13,848	1,279	619,172		
Tidal Canal - - - - -	24	-	-	-	-	24	117,940	44,455	5,759	1,404	91	169,467		
Sonne Project - - - - -	210,206	50,170	7,413	2,034	8,246	257,514	1,070,983*	271,807	114,522	64,551	11,039	1,510,824		
TOTAL BENGAL - - - - -	309,846	84,139	18,343	3,672	16,053	396,154	2,738,155	767,040	309,604	123,009	16,559	3,921,249		
NORTH WESTERN PROVINCES.														
Ganges Canal - - - - -	45,050	13,075	130	-	-	58,255	302,665	77,404	11,028	-	-	391,097		
Agra Canal - - - - -	53,205	10,380	414	-	5,039	59,145	512,547	114,225	25,862	41,452	2,315	691,771		
Eastern Jumna Canal - - - - -	-	-	-	-	-	-	7,614	1,404	105	-	-	9,123		
Rohilkhand Canals - - - - -	-	-	-	-	-	-	7,100	1,323	139	-	-	8,562		
Bundelcund Irrigation Survey - - - - -	-	-	-	-	-	-	1,190	11,636	573	3	-	13,402		
Eastern Ganges Canal - - - - -	-	-	-	-	-	-	7,928	18,015	785	-	582	26,146		
Lower Ganges Canal - - - - -	177,703	36,089	21,629	1,133	-	252,297	558,237	107,010	63,912	146,121	2,660	872,620		
TOTAL NORTH WESTERN PROVINCES - £.	275,953	50,544	22,173	948	5,039	369,687	1,397,281	331,017	102,404	187,576	5,557	2,012,721		
Carried forward - - - - -	585,804	143,683	40,516	4,620	21,092	705,841	4,149,752	1,101,481	412,754	310,834	22,153	5,032,608		

* The outlay on Works has amounted to 1,071,273 l., from which has been deducted 290 l., being an excess credit on account "Expenditure in England."

No. 5.—ABSTRACT ACCOUNT of Extraordinary Expenditure for the Year ended 31st March 1876—continued.

EXPENDITURE DURING THE YEAR.													TOTAL EXPENDITURE UP TO 31st MARCH 1876.		
Works.	Establishment.	Tools and Plant.	Stock and Advances.	DEDUCT			Net TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net TOTAL.		
				Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	TOTAL.									
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.		
585,804	143,683	40,516	21,550	4,620	21,092	25,712	765,841	4,149,752	1,101,481	412,754	310,834	22,153	5,352,668		
PUNJAB.															
Western Jumna Canal	-	-	-	-	-	115	49,184	95,623	77,761	5,642	21,189	225	199,990		
Baree Doab Canal	-	-	-	-	-	133	32,709	181,267	82,418	6,778	23,697	931	293,179		
Sirhind Canal	-	-	-	-	-	1,265	238,426	573,376	249,896	254,363	97,310	6,312	1,168,633		
Upper Sutlej Inundation Canals	-	-	-	-	-	-	-	3,173	392	-	-	-	3,565		
Indus Inundation Canals	-	-	-	-	-	-	-	6,362	-	-	-	6,362	-		
Surveys:															
Special Survey, Lower Baree Doab	-	-	-	-	14	14	-44	1,121	20,040	216	-	10	21,367		
Swat River Canal	-	-	-	-	-	-	-	36	6,407	52	-	6	6,489		
Deraijat Canal Special Survey	-	-	-	-	-	-	-	-	1,677	-	-	-	1,677		
Less—Outlay from Contributions by Native States for Sirhind Canal															
179,862	62,355	45,520	44,602	1,514	10,520	12,034	320,305	860,933	438,591	267,051	142,196	13,896	1,694,900		
44,429	18,625	14,273	13,126	495	-	495	89,958	205,374*	97,533	85,926	37,759	8,533*	418,009		
135,433	43,730	31,247	31,476	1,019	10,520	11,539	230,347	655,584	341,058	181,125	104,437	5,313	1,276,891		
MADRAS.															
Godavery Delta Works	8,839	2,138	-	-	-	4	44,830	173,695	46,155	7,558	-	6	227,402		
Kistna Delta Works	4,100	1,847	-	-	-	-	8,049	105,302	29,784	2,629	-	123	137,592		
Pennair Delta Works	-554	455	-	-	-	-	-99	42,262	11,501	249	-	-	54,012		
Palandoral Weir across Vellore River in South Arcot District	1,358	518	-	13	-	13	1,863	22,244	4,712	220	-	16	27,180		
Canvey Delta Works	3	51	-	-	-	-	54	33,615	7,081	148	-	-	40,844		
Weir across Tambrapoorney River, known as the Streiviguntum Weir Project	3,662	1,049	-	-	-	-	4,711	92,331	18,302	132	-	-	110,765		
Project for Water Supply to the Town of Madras, and for Irrigating Lands in its vicinity	-	-	-	-	-	-	-	27,562	16,423	790	-	-	44,775		
Chembrambakum Tank Project	-	-	-	-	-	-	-	17,854	3,329	98	-	-	21,281		
Surveys:															
Rooskoolia or Delta Boundary Project	-	-	-	-	-	-	-	-	3,064	-	-	-	3,064		
Survey of Projects in Delta of Godavery	-	-	-	-	-	-	-	-	501	-	-	-	501		
Unanullunka Project	-	-	-	-	-	-	-	-	126	-	-	-	126		

IRRIGATION WORKS—continued.

Brought forward - - -

PUNJAB.

Western Jumna Canal - - -
 Baree Doab Canal - - -
 Sirhind Canal - - -
 Upper Sutlej Inundation Canals - - -
 Indus Inundation Canals - - -

Surveys:

Special Survey, Lower Baree Doab
 Swat River Canal - - -
 Derajat Canal Special Survey - - -

Less—Outlay from Contributions by Native
 States for Sirhind Canal - - -

TOTAL PUNJAB - - - £.

MADRAS.

Godavery Delta Works - - -
 Kistna Delta Works - - -
 Pennair Delta Works - - -
 Palandurai Weir across Vellore River in South Arcot District - - -
 Cauvery Delta Works - - -
 Weir across Tamrapoorney River, known as the Streveignintum Weir Project - - -
 Project for Water Supply to the Town of Madras, and for Irrigating Lands in its vicinity - - -
 Chembrumbankum Tank Project - - -

Surveys:

Rooskoolia or Delta Boundary Project
 Survey of Projects in Delta of Godavery
 Unamullunka Project - - -

* Includes 1,168 £. outlay on repairs chargeable to Capital Account.

* Includes 6,362 l., being contributinal expenditure for Indus Inundation Canal.

0.93.

B

EXPENDED DURING THE YEAR 1875-76.										TOTAL EXPENDITURE UP TO 31st MARCH 1876.									
NAMES OF RAILWAYS.		Construction.	Establishment.	Con-tingen-cies.	Purchase of Line.	Stock and Advances.	Deduct Receipts on Capital Account.	TOTAL.		Construction.	Establishment.	Con-tingen-cies.	Purchase of Line.	Stock and Advances.	Deduct Receipts on Capital Account.	TOTAL.		REMARKS.	
STATE RAILWAYS.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.		
Extraordinary:																			
Calcutta and South Eastern		4,250*	-	-	-	-	-	-	-	4,004	-	-	-	-	-	4,004	-		
Nulhattee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rajputana		364,380	16,091	983	-	-	35,890	-	-	2,051,266	188,013	10,497	-	-	-	2,249,276	-		
Holkar		314,493	22,095	1,311	-	-	83	44,434	-	799,161	109,555	8,067	-	-	-	916,753	-		
Wurdah Valley		155,018	9,726	553	-	-	617	53,309	-	323,705	30,385	1,254	-	-	-	335,349	-		
Punjab Northern		243,848	39,149	1,643	-	-	1,024	24,279	-	1,512,374	343,710	12,932	-	-	-	1,853,016	-		
Indus Valley		1,001,388	96,901	5,119	-	-	1,298	95,900	-	1,762,465	366,618	24,631	-	-	-	2,153,714	-		
Northern Bengal		123,125	23,657	4,497	-	-	1,152	-	-	255,814	92,635	6,907	-	-	-	354,556	-		
Nemuch		160,094	23,024	1,387	-	-	310	-	-	255,659	77,619	4,820	-	-	-	338,098	-		
Rangoon and Irrawaddy		262,722	24,166	1,939	-	-	236	-	-	314,271	30,821	1,231	-	-	-	345,328	-		
Sindia		23,673	10,704	305	-	-	49	-	-	28,636	23,936	786	-	-	-	31,461	-		
Tirhoot		27,258	14,935	666	-	-	3,057	-	-	166,340	19,523	1,001	-	-	-	188,884	-		
Hubli and Karwar		-	59	-	-	-	-	-	-	-	53,670	1,641	-	-	-	55,311	-		
Storekeeper for State Railways		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Expenditure in England for Stores		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Purchased and remaining Un-appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL		2,680,249	280,507	17,503	-	-	43,988	217,922	-	7,453,698	1,336,485	73,767	-	-	-	8,823,970	-		
Ordinary:																			
Western Rajputana		841	12,245	546	-	-	14	49	-	5,870	38,700	2,058	-	-	-	46,669	-		
Nagore and Chutteesgurrh		-	-	-	-	-	-	-	-	1,619	6,973	232	-	-	-	8,806	-		
Moradabad, Deobund, and Roorkee		-	-	-	-	-	-	-	-	1,314	2,616	150	-	-	-	4,080	-		
Campode (proposed Branch to Great Indian Peninsula Railway)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL		841	12,245	546	-	-	14	49	-	8,888	48,289	2,440	-	-	-	11,677	-		
Deduct,—Amount included above charged to Ordinary Grant, or received in Transfer without charge from other Departments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Charge against Extraordinary Funds, State Railways		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

SUMMARY of the EXTRAORDINARY OUTLAY by Years.										STATE RAILWAYS.									
Y E A R S.		IRRIGATION WORKS.		TOTAL.		BOMBAY SPECIAL FUND.		GRAND TOTAL.		In India.		In England.		Total.		In India.		In England.	
1867-68	-	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1868-69	-	219,255	14,000	233,255	213,794	398,655	591	219,849	919,849	219,849	591	552,655	552,655	919,849	919,849	382,613	602,462	352,655	602,462
1869-70	-	454,849	11,637	466,486	466,486	29,213	160,870	688,592	1,099,547	1,099,547	160,870	1,017,995	1,017,995	1,099,547	1,099,547	349,366	1,370,613	349,366	1,370,613
1870-71	-	914,952	1,092,409	1,907,361	1,111,637	398,910	1,281	1,908,247	2,908,247	2,908,247	1,281	1,427,992	1,427,992	2,908,247	2,908,247	401,383	2,506,614	401,383	2,506,614
1871-72	-	717,157	894	718,051	398,910	497,767	1,383	1,160,667	1,160,667	1,160,667	1,383	1,479,797	1,479,797	1,160,667	1,160,667	-	1,077,810	-	1,077,810
1872-73	-	765,780	894	766,674	497,767	1,114,242	1,400,205	1,481,022	1,481,022	1,481,022	1,400,205	303,547	1,784,569	1,784,569	303,547	1,481,022	1,481,022	303,547	1,481,022
1873-74	-	1,142,437	18,679	1,161,116	1,809,626	2,421,545	3,051,189	2,421,545	2,421,545	2,421,545	3,051,189	747,908	3,169,453	3,169,453	747,908	3,169,453	3,169,453	747,908	3,169,453
1874-75	-	1,215,712	4,269	1,220,000	1,809,626	2,421,545	3,051,189	2,421,545	2,421,545	2,421,545	3,051,189	747,908	3,169,453	3,169,453	747,908	3,169,453	3,169,453	747,908	3,169,453
1875-76	-	1,101,176	-	1,101,176	1,809,626	2,421,545	3,051,189	2,421,545	2,421,545	2,421,545	3,051,189	747,908	3,169,453	3,169,453	747,908	3,169,453	3,169,453	747,908	3,169,453
TOTAL	-	7,516,348	1,191,847	8,708,195	8,088,289	3,727,203	11,785,492	8,708,195	20,493,687	15,574,637	491,050	1,133,362	16,707,999	16,707,999	1,133,362	16,707,999	16,707,999	1,133,362	16,707,999

Note.—The following Surveys are excluded from this account and shown in No. 60:—Assam extension, Kosi extension, and Rangoon and Sittang Valley

	Land Revenue.	Forest.	Excise on Spirits, &c.	Assessed Taxes.	Stamps.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Revenue for Square Mile.	Revenue for Unit of Population.
	£.	£.	£.	£.	£.	£.	£.	£.	Sq. miles.	No.	£.	£.
India, General and Political	68,678	10,936	18,137	147	23,550	121,448	173,654	—52,206*	—	—	—	—
Oudh	1,407,431	20,466	79,102	35	94,042	1,610,076	75,253	1,534,823	24,069	11,197,266	68,768	—
Central Provinces	607,885	72,618	135,639	1	97,261	913,404	63,260	850,144	84,048	8,215,167	10,115	—137
British Burmah	823,655	177,902	159,559	—	63,495	1,224,611	2,298	1,222,313	88,364	2,741,063	18,833	—103
Assam	337,358	6,187	141,456	—	51,572	536,573	7,925	528,648	41,798	4,132,019	12,647	—446
Bengal	3,776,506	19,827	608,818	20	935,019	5,340,190	264,914	5,075,276	189,034	62,724,840	26,848	—128
North-Western Provinces	4,245,745	96,970	223,614	199	354,179	4,920,707	86,602	4,834,105	81,402	80,774,056	59,385	—081
Punjab	2,001,117	90,983	95,478	1	247,293	2,434,872	113,553	2,321,319	98,461	17,604,505	23,576	—157
Madras	4,545,013	42,772	633,901	60	501,971	5,723,717	273,596	5,450,121	138,318	31,281,177	39,402	—132
Bombay	3,690,354	124,867	397,528	47	460,986	4,679,782	1,115,830	3,563,952	124,457	16,228,774	28,636	—174
TOTAL	21,503,742	672,528	2,493,232	510	2,835,368	27,505,380	2,176,885	25,328,495	869,951	184,898,867	29,115	—137
Customs	—	—	—	—	—	2,721,389	65,740	2,655,649	—	—	—	—
Salt	—	—	—	—	—	6,244,415	34,787	6,209,628	—	—	—	—
TOTAL	—	—	—	—	—	86,471,184	2,277,412	34,193,772	869,951	184,898,867	39,305	—185

No. 6 A.—DETAILED STATEMENT OF REFUNDS AND ASSIGNMENTS in Account No. 6.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds, Account No. 30, page 62	7,029	4,462	2,568	2,298	2,175	19,454	7,938	8,072	18,532	68,701	141,279
Allowances and Assignments under Treaties, Account No. 36, page 68	169,625	70,226	60,692	—	5,750	245,460	49,552	83,711	255,064	757,308	1,694,388
Paid in England	—	—	—	—	—	—	—	—	—	—	—
Allowances to District and Village Officers, Account No. 7 B, page 13	—	565	—	—	—	—	—	19,336†	—	—	19,336
TOTAL	173,654	75,253	63,260	2,298	7,925	264,914	86,602	113,553	278,596	1,115,830	2,176,885

* Excess Charge.

† Amount paid to His Highness Maharaja Dhuleep Singh.

No. 7 A.—ABSTRACT ACCOUNT OF LAND REVENUE for the Year ended 31st March 1876.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India, General and Political	61,497	-	-	478	-	6,703	68,678
Oudh	1,403,989	2,000	-	616	-	826	1,407,431
Central Provinces	603,943	-	-	958	-	2,984	607,885
British Burmah	485,993	-	-	20	247,174	90,468	823,655
Assam	300,302	-	-	20,700	-	16,356	337,358
Bengal	3,736,653	2,261	6,692	3,236	-	27,664	3,776,506
North-Western Provinces	4,207,407	-	-	5,717	-	32,631	4,245,745
Punjab	1,928,974	-	19,075	169	-	52,899	2,001,117
Madras	4,146,913	-	-	3,928	-	394,172	4,545,013
Bombay	2,933,645	-	657,480	463	-	98,766	3,690,354
TOTAL LAND REVENUE RECEIPTS	19,809,316	4,261	683,247	36,285	247,174	723,459	21,503,742

**No. 7 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE,
for the Year ended 31st March 1876.**

INDIA, GENERAL AND POLITICAL.		£.	£.	£.
Salaries of Deputy, Assistant, and Extra Assistant Commissioners, &c.		6,082		
Office Establishment - - - - -		5,488		
District Establishment - - - - -		3,564		
Travelling Allowances and other Contingent Charges - - - - -		1,425		
			16,559	
Revenue Survey Charges for all India, excepting Madras and Bombay :				
Controlling Staff - - - - -		10,808		
Boundary Commissioner - - - - -		385		
Professional Survey - - - - -		78,610		
Coorg Survey - - - - -		2,804		
			92,607	
Land Settlement Charges - - - - -		-	58	
				109,224
ODDH.				
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - -		25,068		
Office Establishment - - - - -		11,829		
District Establishment - - - - -		20,511		
Travelling Allowances of Officers and Establishment - - - - -		708		
Service Postage - - - - -		623		
Management of Government Estates - - - - -		277		
Service of Processes against Defaulters - - - - -		1,260		
Miscellaneous Contingent Charges - - - - -		2,822		
			63,093	
Land Settlement Charges :				
Salaries of Officers - - - - -		6,703		
Office Establishment - - - - -		2,715		
Temporary Establishment engaged for the Season - - - - -		6,232		
Miscellaneous Contingent Charges - - - - -		3,050		
			18,700	
Allowances to District and Village Officers - - - - -		-	565	
				82,358
CENTRAL PROVINCES.				
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - -		27,247		
Office Establishment - - - - -		9,862		
District Establishment - - - - -		21,590		
Travelling Allowances, Purchase and Carriage of Tents, &c. - - - - -		2,323		
Service Postage - - - - -		871		
Other Contingent Charges - - - - -		2,492		
			64,385	
Land Settlement Charges - - - - -		-	1,549	
				65,934
BRITISH BURMAH.				
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - -		29,997		
Office Establishment - - - - -		13,934		
District Establishment - - - - -		1,647		
Commission on Land Revenue Collections - - - - -		32,840		
Commission on Collections of Capitation Tax - - - - -		24,734		
Travelling Allowances - - - - -		1,665		
Service Postage - - - - -		163		
Other Contingent Charges - - - - -		1,691		
			106,671	
Land Settlement Charges - - - - -		-	3,450	
				110,121
ASSAM.				
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners - - - - -		19,747		
Office and District Establishments - - - - -		13,549		
Temporary Establishment - - - - -		206		
Commission on Land Revenue Collections - - - - -		29,742		
Service of Processes against Defaulters - - - - -		3,669		
Management of Government Estates - - - - -		119		
Travelling Allowances of Officers and Establishment - - - - -		1,299		
Country Stationery and Law Charges - - - - -		472		
Service Postage - - - - -		419		
Other Contingent Charges - - - - -		1,830		
			70,352	
Revenue Survey :				
Contingent Charges : Measurement of Elam Lands in Sylhet - - - - -		-	316	
Land Settlement Charges - - - - -		-	3,082	
				73,750
Carried forward - - - - -			£.	441,887

No. 7 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue,
for the Year ended 31st March 1876—continued.

	£.	£.	£.
Brought forward - - -	-	-	441,387
BENGAL.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, } Uncovenanted Deputy Collectors, and Deputy, Assistant, and } Extra Assistant Commissioners - - - - -	126,055		
Office Establishment - - - - -	48,213		
District Establishment - - - - -	12,476		
Temporary Establishment - - - - -	1,402		
Commission on Land Revenue Collections - - - - -	-		
Malikana, or Allowance to Proprietors under Bengal Regulation 8 } of 1793, and other Acts of Government - - - - -	15,200		
Service of Processes against Defaulters - - - - -	10,141		
Management of Government Estates - - - - -	13,313		
Assignment to Fund for Improvement of Government Estates - - - - -	2,310		
Travelling Allowances of Officers and Establishment - - - - -	6,479		
Country Stationery and Law Charges - - - - -	5,249		
Service Postage - - - - -	2,418		
Other Contingent Charges - - - - -	9,447		
Revenue Survey :		252,703	
Salaries of Officers and Establishment - - - - -	6,083		
Contingent Charges - - - - -	813		
Land Settlement Charges - - - - -	-	6,896 24,280	
NORTH-WESTERN PROVINCES.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors - - - - -	64,143		
Moiety of Salaries of Deputy and Assistant Commissioners - - - - -	7,931		
Salaries of Uncovenanted Deputy Collectors and Extra Assistant } Commissioners - - - - -	23,308		
Deputation Allowance not caused by absence of Officers - - - - -	347		
Office Establishment - - - - -	50,503		
District Establishment - - - - -	96,935		
Temporary Establishment - - - - -	106		
Travelling Allowances of Officers and Establishment - - - - -	4,143		
Country Stationery and Law Charges - - - - -	1,862		
Service Postage - - - - -	2,703		
Miscellaneous Contingent Charges - - - - -	8,979		
Service of Processes against Defaulters - - - - -	7,402		
Management of Government Estates - - - - -	18,412		
Land Settlement Charges :		286,774	
Salaries of Officers - - - - -	25,754		
Office Establishment - - - - -	9,450		
Field Establishment - - - - -	32,059		
Temporary Establishment engaged for the Season - - - - -	10,998		
Travelling Allowances of Officers and Establishment - - - - -	3,600		
Service Postage - - - - -	474		
Miscellaneous Contingent Charges - - - - -	31,260		
Allowances to District and Village Officers - - - - -	-	113,595 29,062	
PUNJAB.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Com- } missioners - - - - -	65,164		
Salaries of Sub-Collectors - - - - -	30,247		
Office Establishment - - - - -	27,055		
District Establishment - - - - -	26,576		
Travelling Allowances of Officers and Establishment - - - - -	2,494		
Country Stationery - - - - -	2,263		
Service Postage - - - - -	2,725		
Management of Grazing Lands - - - - -	1,520		
Miscellaneous Contingent Charges - - - - -	4,385		
Land Settlement Charges :		162,429	
Salaries of Officers - - - - -	24,300		
Office Establishment - - - - -	40,372		
Travelling Allowances of Officers and Establishment - - - - -	3,120		
Service Postage - - - - -	526		
Miscellaneous Contingent Charges - - - - -	12,736		
Allowances to District and Village Officers - - - - -	-	81,054 2,434	
Carried forward - - - £.			245,917
			1,400,614

No. 7 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue,
for the Year ended 31st March 1876—continued.

	Brought forward - - -	£.	£.	£.
		-	-	1,400,614
MADRAS.				
Four-fifths of Salaries of Collectors, Deputy and Assistant Collectors, &c.		104,159		
Moiety of Salary of the Neilgherry Hills Commissioner and his Assistant - - -		1,644		
Moiety of Salaries paid to Officers of other Governments - - -		592		
Office Establishment - - - - -		56,516		
District Establishment - - - - -		117,178		
Travelling Allowances of Officers and Establishment - - -		16,873		
Medical Charges - - - - -		3,378		
Service of Processes against Defaulters - - - - -		9,956		
Service Postage - - - - -		6,347		
Miscellaneous Contingent Charges - - - - -		17,892		
Revenue Survey :			334,535	
Controlling Staff - - - - -		6,086		
Professional Survey :	£.			
Salaries of Officers - - - - -	14,868			
Establishment - - - - -	30,561			
Travelling Allowances - - - - -	2,325			
Contingent Charges - - - - -	2,821			
		50,575		
Demarcation Survey :				
Salaries of Officers - - - - -	6,898			
Establishment - - - - -	8,239			
Contingent Charges - - - - -	1,646			
		16,783		
Land Settlement Charges :			73,444	
Salaries of Officers - - - - -		8,319		
Office Establishment - - - - -		17,258		
Travelling and Tentage Allowances - - - - -		2,384		
Temporary Establishment and Contingent Charges - - -		9,313		
			37,274	
Inam Commissioner - - - - -			412	
				445,665
BOMBAY.				
Moiety of Salaries of Collectors, Assistant Collectors, &c. - -		48,051		
Salaries of Deputy Collectors - - - - -		10,069		
Salary of Collector of Bombay - - - - -		2,880		
Office Establishment - - - - -		51,630		
District Establishment - - - - -		108,464		
Travelling Allowances of Officers and Establishment - -		23,940		
Service Postage - - - - -		7,251		
Payments to Officers of other Presidencies - - - - -		2,829		
Miscellaneous Contingencies - - - - -		28,530		
Revenue Survey :			283,644	
Professional Survey :				
Salaries of Officers - - - - -		24,791		
Establishment - - - - -		25,682		
Travelling Allowances - - - - -		8,482		
Service Postage - - - - -		717		
Contingent Charges - - - - -		5,133		
			64,805	
Land Settlement Charges :				
Salaries of Officers - - - - -		8,661		
Establishment - - - - -		9,198		
Travelling Allowances - - - - -		986		
Payments to Officers of other Presidencies - - - - -		137		
Contingent Charges - - - - -		1,612		
Allowances to District and Village Officers :			20,594	
Fixed Cash Allowances - - - - -		165,896		
Fluctuating Cash Allowances - - - - -		21,171		
Revenue of Alienated Lands Assigned for Village Service -		102,429		
Commutations - - - - -		325		
			289,821	
				658,864
TOTAL, CHARGES IN INDIA - - - £.				
		-	-	2,505,143
CHARGES IN ENGLAND :				
Stores for India ; for use in the Revenue Survey, &c. :				
For Bengal - - - - -		325		
For Madras - - - - -		895		
For Bombay - - - - -		818		
			2,038	
Law Charges in connection with Appeals from India - -			2,246	
				4,284
TOTAL, LAND REVENUE CHARGES - - - £.				
				2,509,427

No. 8.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,
for the Year ended 31st March 1876.

INDIA, GENERAL and POLITICAL.					£.	£.	£.
Tribute from Oodeypoor	-	-	-	-	20,169		
" Banswara	-	-	-	-	3,913		
" Doongurpoor	-	-	-	-	2,739		
" Jodhpoor	-	-	-	-	9,800		
" Jeypoor	-	-	-	-	40,000		
" Kotah	-	-	-	-	18,472		
" Boondee	-	-	-	-	12,000		
" Jhallawar	-	-	-	-	8,000		
" Amjeerah	-	-	-	-	5,160		
" Kilcheepoor	-	-	-	-	1,291		
" Rutlam	-	-	-	-	4,440		
" Holkar	-	-	-	-	76		
" Sillana	-	-	-	-	3,842		
" Sirohee	-	-	-	-	688		
" Punnah	-	-	-	-	996		
" Chirkhari	-	-	-	-	1,145		
" Ajehgurh	-	-	-	-	701		
" Behat	-	-	-	-	140		
" Paldeo	-	-	-	-	24		
Nizam's Government on account of Mahratta Chouth	-	-	-	-	10,810		
Contribution of Bhopal towards cost of Bhopal Levy	-	-	-	-	18,182		
Contribution towards cost of United Malwa Contingent :							
From Holkar	-	-	-	-	11,907		
" Dewas	-	-	-	-	3,302		
" Jowrah	-	-	-	-	15,903	193,700	
Contribution of Oodeypoor towards cost of Mhairwara Battalion	-	-	-	-	11,820		
Contribution of Jodhpoor towards cost of Erinpoora Irregular Force	-	-	-	-	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	-	-	-	-	20,000		
Contributions towards cost of Malwa Bheel Corps :							
From Dhar	-	-	-	-	1,966		
" Jabooah	-	-	-	-	147		
" Burwancee	-	-	-	-	393	45,826	
Contribution from Alirajpoor	-	-	-	-	148		
" " Amjeerah	-	-	-	-	2,948	3,096	
Fees on Successions :							
Jagirdar of Paldeo (Nowgong)	-	-	-	-	675		
Beronda State (Nowgong)	-	-	-	-	250		
Chutterpore State (Nowgong)	-	-	-	-	1,107	2,032	
CENTRAL PROVINCES.							244,654
Tributes from various Petty States	-	-	-	-	-	-	13,799
PUNJAB.							
Tribute from Sokeith	-	-	-	-	1,100		
" Mundee	-	-	-	-	10,000		
" Kupoorthulla	-	-	-	-	13,100		
" Chumba	-	-	-	-	500		
" Various Petty States	-	-	-	-	3,346	28,046	
Fees on Successions :							
Kotta	-	-	-	-	284		
Nawab Rubnavary Khan	-	-	-	-	50	334	
MADRAS.							28,380
Tribute from Travancore	-	-	-	-	-	78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force	-	-	-	-	-	245,000	
Contribution from Travancore	-	-	-	-	-	1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry	-	-	-	-	-	20,000	
BOMBAY.							344,643
Tribute from Kattywar	-	-	-	-	52,498		
" Joonaghur	-	-	-	-	375		
" Ballasinore	-	-	-	-	1,108		
" Durumpoor	-	-	-	-	900		
" Loonawara	-	-	-	-	1,047		
" Various Petty States	-	-	-	-	3,172		
Subsidy from the Kutch Government	-	-	-	-	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	-	-	-	-	7,555	85,350	
Fees on Succession :							
From Soonth State under Rewakanta Agency for the succession in 1873 of Protap Sing, an adopted son, 2nd instalment	-	-	-	-	1,258		
Vidya Shunker Bharathi, Taluka Tasgaon, Southern Mahratta Country, 2nd instalment	-	-	-	-	64		
Shreesankeracharya, Southern Mahratta Country, 2nd instalment	-	-	-	-	299		
Gungadhur Gunput Rao, adopted son of the Chief of Miraj, on his accession to the estate, paid in full	-	-	-	-	7,674		
Jagirdar of Hebli, on the succession in 1875 of Madhavaras Luxumon (brother), 1st instalment	-	-	-	-	67	9,362	94,712
TOTAL, TRIBUTES, &c.						£.	726,188

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Revenue from Timber and Bamboos :											
Timber brought to Depôts by Departmental Agency	7,861	13,195	22,467	138,508	960	5,729	55,512	66,492	14,409	74,762	399,895
Timber removed from the Forest by Purchasers, License-holders, and Permit-holders	6	12,613	15,277	4,915	2,299	10,818	31,953	5,593	20,739	27,405	131,618
Confiscated Drift and Waif Wood	60	291	327	3,229	7	34	484	54	689	1,228	6,403
Revenue from Minor Produce :											
Grazing Dues and Sale of Grass	9	2,543	17,925	1	5	290	3,526	16,249	68	10,269	50,885
Other Minor Produce	2,693	226	8,256	-	1,275	2,010	4,520	1,036	1,983	5,123	27,122
Duty on Produce of Foreign and Private Forests Imported into British Territory	-	-	-	29,876	1,507	-	-	-	20	2,452	33,855
Miscellaneous :											
Fines and Forfeitures	24	20	115	248	2	35	298	205	9	114	1,070
Other Sources	277	284	8,251	885	110	831	443	1,163	4,642	3,419	20,305
Refunds to the Department	6	294	-	240	22	80	234	191	213	95	1,375
TOTAL RECEIPTS	10,936	29,466	72,618	177,902	6,187	19,827	96,970	90,983	42,772	124,867	672,528
EXPENDITURE.											
A.—CONSERVANCY AND WORKS.											
Cost of Timber Operations :											
Timber brought to Depot by Government Agency	1,853	10,098	13,904	52,770	209	2,999	27,605	21,942	8,359	28,758	168,497
Timber removed from Forests by Purchasers, License-holders, and Permit-holders	-	235	-	-	-	19	635	144	583	1,192	2,808
Confiscated Drift and Waif Wood	-	-	-	-	-	-	-	-	145	-	145
Cost of collecting Minor Produce	-	353	4,289	230	232	51	1,858	65	407	267	7,752
Cost of Forest Organization	1,016	132	258	638	77	229	542	975	289	3,310	7,466
Cost of the treatment and creation of Forests	1,084	645	1,434	4,760	1,405	801	1,810	4,821	7,472	3,884	28,116
Rent of leased Forests	-	-	-	-	5	-	1,035	2,835	368	1,945	6,188
Cost of collecting duty on produce of Foreign or Private Forests imported into British Territory	-	-	-	57	-	-	-	-	-	453	510
Works of utility for the development of Forests	167	1,309	2,329	1,267	182	1,031	4,431	790	4,302	4,235	20,343
Cost of Departmental Cattle	210	414	1,561	4,106	654	1,438	762	22	1,334	170	10,671
Cost of Departmental Plant and Tools	23	246	-	1,361	239	231	408	169	177	361	3,215
Miscellaneous	219	42	396	863	16	27	52	88	568	3,505	5,776
TOTAL, CONSERVANCY AND WORKS	4,572	13,474	24,171	66,052	3,319	6,826	39,138	31,851	24,004	48,080	261,487
Carried forward	4,572	13,474	24,171	66,052	3,319	6,826	39,138	31,851	24,004	48,080	261,487

EXPENDITURE—continued.										
B.—ESTABLISHMENTS.										
I.—Salaries.										
India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	13,474	24,171	66,052	3,319	6,826	39,138	31,851	24,004	48,080	261,487
-	840	1,200	7,040	600	1,200	1,200	1,200	2,815	3,294	19,389
-	1,430	5,964	-	714	2,537	6,387	7,840	4,991	8,592	41,410
-	1,021	2,708	-	577	1,257	2,404	7,458	3,130	8,494	29,905
-	503	719	5,661	473	793	1,486	1,793	3,334	2,580	17,688
-	18	54	-	22	-	480	18	386	134	1,341
-	3,814	10,645	12,701	2,386	5,787	11,957	18,309	14,656	23,094	109,733
6,384										
8	225	124	1,843	175	175	234	207	832	763	4,586
674	398	1,505	-	223	501	1,469	2,440	2,181	3,143	12,534
520	132	8	-	-	40	27	825	553	694	2,803
86	185	128	-	1	59	267	336	291	847	2,200
1,297	940	1,760	1,843	399	775	1,997	3,808	3,857	5,447	22,123
11	10	19	-	13	3	76	136	5	377	650
140	50	294	-	7	113	363	302	49	253	1,371
16	64	-	-	-	12	76	36	-	8	212
199	46	252	840	40	350	106	798	303	283	3,217
25	22	59	39	24	43	78	182	144	307	923
-	-	-	-	-	-	-	-	-	56	56
391	192	624	879	84	321	699	1,454	501	1,284	6,629
8,072	4,946	13,029	15,423	2,869	7,083	14,653	23,571	19,014	29,825	138,485
12,644	18,420	37,900	81,475	6,188	13,909	53,791	55,422	43,018	77,905	399,972
EXPENDITURE IN ENGLAND.—Allowances to successful Candidates for the Indian Forestry Department, Advances of Pay and Passage to India on Appointment, Fees to Professors for Instruction, Expenses of Officers of the Department visiting Forests, &c.										2,130
Stores for India: Tools, Forest Seeds, &c.:										
For Bengal										£. 144
" Madras										30
" Bombay										244
TOTAL, ESTABLISHMENTS										£.
TOTAL, EXPENDITURE IN INDIA										£.
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Stores for India: Tools, Forest Seeds, &c.:										
For Bengal										£. 144
" Madras										30
" Bombay										244
TOTAL, ESTABLISHMENTS										£.
TOTAL, EXPENDITURE IN INDIA										£

No. 10.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1876.

		India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	Total.
R E V E N U E.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, viz. :—												
License Fees and Farmers' Rents	-	7,272	11,826	42,801	34,811	17,369	262,897	39,932	27,799	124,426	254,602	823,735
Distillery Fees	-	-	6,993	5,029	19,511	268	11,445	231	-	587	41,346	85,410
Still-head Duty	-	9,402	55,574	45,633	14,185	1,496	120,983	100,230	24,465	14,724	67,552	454,244
Duties levied on Drugs	-	357	-	29,603	36,395	4,008	95,588	45,657	17,563	290,259	14,540	533,970
TOTAL	-	17,031	74,393	123,066	104,902	23,141	490,913	186,050	69,827	429,996	378,040	1,897,359
Duty on Opium Consumed in India												
Acreege on Land Cultivated with the Poppy	-	773	4,677	12,238	54,497	118,315	117,776	37,198	22,008	203,602	14,709	585,793
Fines, Confiscations, and Miscellaneous	-	333	32	335	160	-	129	366	526	303	4,779	6,963
TOTAL, EXCISE REVENUE	-	18,137	79,102	135,639	159,559	141,456	608,818	223,614	95,478	633,901	397,528	2,493,232
C H A R G E S.												
Salaries and Establishments	-	359	2,461	4,604	539	927	27,227	5,639	5,533	2,303	2,893	52,475
Contingent Expenses	-	31	709	682	216	192	1,811	5,831	250	*17,400	2,382	29,504
Loss on Sale of Opium	-	-	-	-	-	-	-	-	-	-	876	876
TOTAL, EXCISE CHARGES	-	390	3,170	5,286	755	1,119	29,038	11,460	5,783	19,708	6,151	82,855

* Includes 16,446 £. for purchase of Arrack.

No. 11.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1876.

	Income Tax Arrear Collections.	Refunds.	Net Receipts.	Charges specially connected with Assessment and Collection of Income Tax.	REMARKS.
	£.	£.	£.	£.	
India, General and Political	147	-	147	-	
Oudh	35	-	35	-	
Central Provinces	1	-	1	-	
British Burnah	-	-	-	-	
Assam	-	-	-	-	
Bengal	20	-	20	-	
North Western Provinces	199	-	199	-	
Punjab	1	-	1	-	
Madras	60	-	60	-	
Bombay	47	-	47	-	
TOTAL, ASSESSED TAXES	510	-	510	-	

ARTICLES usually contributing not less than 1,000 l. Annually.	GROSS RECEIPTS.				REFUNDS AND DRAWBACKS.				NET PRODUCE.			
	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
IMPORTS.												
Apparel - - - - -	12,070	9,213	12,545	1,054	144	13	78	-	11,926	9,200	12,467	1,054
Arms, Ammunition, Military Stores - - -	3,251	707	2,418	365	4	10	43	1	3,247	697	2,375	364
Cabinet Ware - - - - -	972	351	1,172	33	81	-	-	2	941	351	1,172	81
Candles of all kinds - - - - -	2,000	329	882	560	7	-	74	-	1,993	329	808	560
Carriages and Conveyances, other than Railway - - - - -	321	275	521	5	11	-	2	-	310	275	519	5
Clocks and Watches - - - - -	1,082	294	1,048	12	9	6	6	-	1,073	288	1,042	12
Canes - - - - -	297	157	233	629	1	27	70	232	296	130	163	397
Corals, unwrought - - - - -	3,605	881	50	-	194	-	9	-	3,411	881	41	-
Chemical Products - - - - -	1,290	162	72	-	2	1	-	-	1,288	161	72	-
Cotton Goods:												
Twist and Thread - - - - -	38,279	29,604	21,107	5,411	65	735	1,311	-	38,214	28,869	19,596	5,411
Piece Goods - - - - -	492,851	50,454	220,473	14,842	1,064	1,896	14,615	8	491,787	48,558	205,558	14,834
Drugs and Medicines - - - - -	4,243	1,989	7,897	251	73	-	568	-	4,170	1,989	7,329	251
Dyeing and Colouring Materials - - -	914	216	7,548	13	-	-	383	-	914	216	7,165	13
Earthen and Porcelain Ware - - - - -	2,011	392	1,679	1,533	5	1	43	2	2,006	391	1,636	1,531
Fireworks - - - - -	218	340	1,846	201	-	7	61	-	218	333	1,785	201
Flax, Piece Goods - - - - -	1,680	283	2,156	12	10	-	-	-	1,670	283	2,156	12
Fruits and Vegetables - - - - -	2,103	1,064	4,801	726	-	1	1	-	2,103	1,063	4,800	726
Glass, and Manufactures of - - - - -	9,257	899	9,079	480	19	3	245	5	9,238	896	8,834	425
Guns - - - - -	695	561	4,045	8	2	2	1,927	-	693	559	2,818	8
Hardware and Cutlery - - - - -	12,364	2,172	10,188	-	186	7	61	-	12,178	2,165	10,127	-
Hides and Skins - - - - -	1,036	371	610	7	1	47	6	-	1,035	324	604	7
Ivory, and Manufactures of - - - - -	3	4	8,919	-	-	-	3,834	-	3	4	5,085	-
Jewellery, including Plate - - - - -	1,025	247	780	7	-	21	7	-	1,025	226	773	7
Leather, and Manufactures of - - - - -	2,377	518	2,571	270	-	2	29	-	2,377	516	2,542	270
Lac, Stick - - - - -	1,455	398	376	-	-	-	-	-	1,455	398	376	-
Liquors:												
Ale, Beer, and Porter - - - - -	3,449	1,214	2,024	472	3	-	1	-	3,446	1,214	2,023	472
Spirits - - - - -	87,397	33,273	70,558	34,490	948	96	1,165	629	86,449	33,177	69,393	33,861
Wines and Liqueurs - - - - -	37,392	15,338	24,097	3,366	156	47	86	-	37,146	15,291	24,011	3,366
Lucifer Matches - - - - -	1,064	308	1,644	845	-	-	27	-	1,064	303	1,617	845
Carried forward - - - - -	724,611	152,014	421,339	65,542	2,935	2,922	24,152	879	721,676	149,092	397,187	64,663

No. 12 A.—ACCOUNT of Customs Revenue, for the Year ended 31st March 1876—continued.

ARTICLES usually contributing not less than 1,000 £. Annually.	SEA CUSTOMS.											
	GROSS RECEIPTS.				REFUNDS AND DRAWBACKS.				NET PRODUCE.			
	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.
IMPORTS—continued.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	724,611	152,014	421,339	65,542	2,935	2,922	24,152	879	721,676	149,092	397,187	64,663
Metals:												
Copper	32,129	5,582	25,364	422	41	21	241	-	32,088	5,561	25,123	422
Iron	6,214	1,805	7,046	916	40	42	61	-	6,174	1,763	6,985	916
All other sorts unenumerated	16,271	2,903	11,424	1,508	19	7	721	-	16,252	2,896	10,703	1,508
Music, and Instruments of	1,378	399	999	8	9	5	8	-	1,369	394	991	8
Naval Stores	374	269	550	-	4	-	-	-	370	269	550	-
Oils	1,754	401	2,389	34	-	29	96	-	1,754	372	2,293	34
Paints, Colours, and Painters' Materials	5,065	431	5,252	451	13	2	38	-	5,052	429	5,214	451
Perfumery	922	259	1,072	17	5	-	17	-	917	259	1,055	17
Provisions and Oilman's Stores	8,643	2,917	25,129	1,993	25	80	1,887	-	8,618	2,837	23,242	1,993
Railway Materials	1,337	8,402	769	-	-	40	33	-	1,337	8,362	736	-
Seeds	177	81	865	124	-	1	596	-	177	80	269	124
Shells	378	423	1,485	-	-	-	765	-	378	423	670	-
Silk Piece Goods	6,502	450	15,153	11,283	19	1	11	-	6,483	449	15,142	11,283
Silk, Raw	1,020	74	37,751	1,575	-	-	1,267	2	1,020	74	36,484	1,573
Spices	7,437	4,658	5,661	1,022	45	48	862	3	7,392	4,610	4,799	1,019
Stationery, other than Paper	2,298	674	1,129	14	6	1	6	-	2,292	673	1,123	14
Sugar and other Saccharine Matter	20	321	43,004	1,603	-	17	6,687	-	20	304	36,317	1,603
Tea	2,916	129	11,170	600	41	3	1,212	-	2,875	126	9,958	600
Tobacco, and Articles used in the Consumption of	2,634	731	1,387	249	30	17	73	-	2,604	714	1,314	249
Toys, Games, including Playing Cards	1,281	380	1,434	167	7	3	8	-	1,274	377	1,426	167
Umbrellas	7,128	234	2,778	722	15	-	60	8	7,113	234	2,718	714
Wool, manufactures of	24,889	1,395	14,444	2,662	121	11	210	-	24,768	1,384	14,234	2,662
Articles yielding, severally, less than 1,000 £. annually	4,864	1,035	11,607	2,288	448*	42†	473†	61	4,410	993	11,134	2,227
TOTAL IMPORTS	860,242	185,972	649,151	93,200	3,823	3,292	39,484	953	856,419	182,680	609,667	92,247
EXPORTS.												
Cotton, Manufactures of	236	2,080	1,494	7	-	25	-	-	236	2,055	1,494	7
Twist and Thread	-	38	2,904	-	-	-	1	-	-	38	2,903	-
Grain and Pulse:												
Gram	-	17,561	164	113	-	1	-	-	-	17,560	164	113
Paddy	408	6,321	4,344	11,458	62	-	-	2,846	346	6,321	4,344	8,612
Rice	115,847	62,260	14,752	347,728	1,142	93	82	6,863	114,705	62,167	14,670	340,865
Other sorts	2,605	163	1,798	5	168	3	86	-	2,437	160	1,712	5

* Includes 238 l. Refunds of Miscellaneous Receipts.

LI AND CUSTOMS

§ The Refunds and Net Receipts under Land Customs are as follows :

Levied on the Customs Line on sugar exported to Rajputana, &c. There is no duty on sugar exported by sea or from the external land frontier.

No. 12 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE
for the Year ended 31st March 1876.

BRITISH BURMAH.		£.	£.	MADRAS—continued.		£.	£.
RANGOON	Collector of Customs - - -	1,265			Brought forward - - -	-	10,642
	Appraising Establishment - - -	1,064		GODAVERY	Establishment - - -	624	
	Preventive Establishment - - -	6,740			Contingencies - - -	40	
	Office and other Establishments - - -	2,261			Land Customs, Establishment, and		
	Contingencies - - -	307	11,637		Contingencies - - -	75	
BASSEIN	Collector - - -	421		KISTNA	Establishment - - -	280	
	Appraising Establishment - - -	120			Contingencies - - -	75	
	Establishment - - -	271		NELLORE	Establishment - - -	345	
	Preventive Establishment - - -	469	1,302		Contingencies - - -	16	
	Contingencies - - -	21		SOUTH ARCOT	Establishment - - -	319	
THAYETMYO	Establishment - - -	494			Contingencies - - -	161	
	Contingencies - - -	9	503		Land Customs, Establishment, and		
MOULMEIN	Collector - - -	892			Contingencies - - -	1,047	
	Appraising Establishment - - -	204		TANJORE	Establishment - - -	881	
	Establishment - - -	942			Contingencies - - -	80	
	Preventive Establishment - - -	1,662			Land Customs, Establishment, and		
	Contingencies - - -	72	3,772		Contingencies - - -	246	
MERGUI	Establishment - - -	126		MADURA	Establishment - - -	390	
	Contingencies - - -	81	207		Contingencies - - -	74	
TAVOY	Establishment - - -	94		TINNEVELLY	Establishment - - -	414	
	Preventive Establishment - - -	63			Contingencies - - -	89	
	Contingencies - - -	7	164	SOUTH CANARA	Establishment - - -	689	
TOUNGHOO	Establishment - - -	60	60		Contingencies - - -	101	
AKYAB	Collector - - -	587		MALABAR	Establishment - - -	1,772	
	Appraising Establishment - - -	240			Contingencies - - -	224	
	Establishment - - -	774			Land Customs, Establishment, and		
	Preventive Establishment - - -	917			Contingencies - - -	144	
	Contingencies - - -	89	2,607				
TOTAL, BRITISH BURMAH - - -			20,252	BOMBAY.			
BENGAL.				AT THE PRE-	Salaries of Commissioner and As-		
				SIDENCY.	sistant Commissioner of Customs	3,981	
CALCUTTA	Salaries of Collector, and Deputy	6,017			Establishment - - -	2,474	
	and Assistant Collectors - - -				Contingencies - - -	354	
	Appraising Establishment - - -	7,589		PRESIDENCY	Salaries of Deputy and Assistant		
	Clerks, Servants, &c. - - -	8,695		DIVISION.	Commissioners - - -	4,901	
	Preventive Establishment - - -	35,183			Appraising Establishment - - -	1,495	
	Wharf Establishment - - -	4,425			Clerks, Servants, &c. - - -	13,377	
	Contingencies - - -	912	62,821		Preventive Establishment - - -	13,566	
CHITTAGONG	Salaries of Collector and Deputy	1,161			Wharf Establishment - - -	4,821	
	Collector - - -				Contingencies - - -	2,509	
	Office and other Establishments - - -	656		GUZERAT DI-	Salaries of Deputy and Assistant		
	Preventive Establishment - - -	792		VISION.	Commissioners - - -	900	
	Wharf Establishment - - -	65			Establishment - - -	3,581	
	Contingencies - - -	43	2,717		Contingencies - - -	873	
BALASORE	Office and other Establishments - - -	159		KONKAN DI-	Salaries of Deputy and Assistant		
	Preventive Establishment - - -	369		VISION.	Commissioners - - -	2,340	
	Contingencies - - -	69	597		Establishment - - -	9,223	
CUTTACK	Establishment - - -	586			Contingencies - - -	4,035	
	Preventive Establishment - - -	75		KURRACHEE	Salaries of Collector and Assistant		
	Contingencies - - -	6	667	DIVISION.	Collector - - -	1,680	
POOREE	Fixed and Contingent Charges - - -	157	157		Establishment - - -	3,202	
					Contingencies - - -	287	
TOTAL, BENGAL - - -			66,959		Land Customs.		
MADRAS.				GUZERAT DI-	Establishment - - -	1,274	
				VISION.	Contingencies - - -	349	
AT THE PRE-	Collector of Sea Customs - - -	2,688		KONKAN DI-	Establishment - - -	3,730	
SIDENCY.	Deputy Collector - - -	853		VISION.	Contingencies - - -	696	
	Appraisers - - -	1,394					
	Establishment - - -	3,618					
	Contingencies - - -	568	9,121				
GANJAM	Establishment - - -	689					
	Contingencies - - -	134	823				
VIZAGAPATAM	Establishment - - -	614					
	Contingencies - - -	84	698				
Carried forward - - - £.			10,642	TOTAL, BOMBAY - - -			79,646
				TOTAL CHARGES IN INDIA - £.			185,587
				CHARGES IN ENGLAND.			
				Stores for India: Gauging Instruments, &c.:			
				For Bengal - - -		16	
				" Bombay - - -		128	
							144
				TOTAL, CUSTOMS CHARGES - £.			185,731

N. B.—Collection of the Land Customs duties in the Bengal Presidency is made by the Salt Preventive Establishment, hence no separate charge is shown.

No. 13 A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1876.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Seaborne.	Duty Levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India: General and Political -	92,962	- -	- -	- -	- -	57	93,019
Oudh - - - - -	- -	1,157	- -	- -	- -	330	1,487
Central Provinces - - -	- -	- -	- -	- -	18,867	199	19,066
British Burmah - - -	- -	4,899	11,133	- -	- -	- -	16,032
Bengal - - - - -	- -	98,244	1,998,045	445,855	- -	19,409	2,561,553
North Western Provinces -	- -	9,568	- -	- -	515,199	3,743	528,510
Punjab - - - - -	* 368,894	- -	- -	- -	409,264	12,360	790,518
Madras - - - - -	* 1,333,936	3,668	34	13,749	- -	2,402	1,353,789
Bombay - - - - -	6,822	778,087	111	9,336	† 80,405	5,680	880,441
TOTAL - - - £.	1,802,614	895,623	2,009,323	468,940	1,023,735	44,180	6,244,415

* Including duty.

† Including Inland Customs mileage duty, 57,215 l.

No. 13 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including
Cost of SALT, for the Year ended 31st March 1876.

INDIA—General and Political.	£.	£.	£.
Salaries of Commissioner,* Deputy and Assistant Commissioners, and Collectors -	14,312		
Office Establishment - - - - -	9,241		
Preventive Establishment - - - - -	129,679		
Rent of Sambhur Lake paid to the Maharajahs of Joudhpoor and Jeypoor -	70,000		
House and Office Rent - - - - -	1,056		
Rewards - - - - -	1,139		
Commission on Salt Tax Collections - - - - -	992		
Charges for excavating Salt - - - - -	5,111		
Expenses for working Tramways - - - - -	4,319		
Road Toll on Salt from Mayo Mines - - - - -	1,243		
Petty Constructions and Repairs - - - - -	4,745		
Compensation for Land - - - - -	745		
Manufacture and Storage - - - - -	3,476		
Purchase of Service Postage Stamps - - - - -	499		
Travelling Expenses - - - - -	2,620		
Miscellaneous Contingent Charges - - - - -	3,030		
		252,207	
Carried forward - - - £.		252,207	-

* This Officer superintends also the Land Customs line in the Punjab and the Central Provinces.

No. 13 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1876—*continued.*

					£.	£.
Brought forward - - -					252,207	—
BRITISH BURMAH.					£.	
Commission on Collections of Salt Tax - - - - -					421	421
BENGAL.						
Salaries of Superintendents of the Sulkea, Hidgellee, and Pooree Salt Warehouses					1,008	
Pay of Intendants, Clerks, Servants, &c. - - - - -					2,208	
Preventive Establishment and Contingencies - - - - -					7,639	
Miscellaneous Contingencies - - - - -					508	11,363
MADRAS.						
Salaries of Deputy Collectors - - - - -					6,082	
Establishment - - - - -					19,090	
Travelling and Tentage Allowances - - - - -					1,741	
Petty Constructions and Repairs - - - - -					18,422	
Purchase of Salt - - - - -					119,483	
Conveying and Storing Salt - - - - -					16,584	
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies - - -					5,635	187,037
BOMBAY.						
	Presi- dency Division.	Guzerat Division.	Konkan Division.	Sind Division.		
	£.	£.	£.	£.		
Salary of Commissioner and Staff* - - -	—	—	—	—	—	
Salaries of Collector and Assistant Collectors - -	3,075	1,869	1,725	—	6,669	
Superintendent and Petty Officers - - -	761	2,302	2,209	—	5,272	
Clerks, Servants, Periodical Establishments, Boat Establishments, &c. - - - - -	4,675	12,432	13,845	1,043	31,995	
Travelling Allowances and Charges - - -	642	803	1,180	—	2,625	
Office Expenses and Miscellaneous Contingent Charges - - - - -	4,948	3,085	1,425	83	9,541	
	14,101	20,491	20,884	1,126	56,102	56,102
TOTAL CHARGES in INDIA - - - £.						507,130
CHARGES in ENGLAND:						
Stores for India; Gauging Instruments and Hydrometers:					£.	
For Bengal - - - - -					154	
For Madras - - - - -					38	
						192
Passage from India and Balance of Salary of a Mechanic employed in the Mayo Salt Mines - - - - -						88
						280
TOTAL CHARGES under SALT - - - £.						507,410

* Taken entirely under Customs.

No. 13 c.—ACCOUNT of SALT STORE for the Year ended 31st March 1876.

	INDIA.		PUNJAB.		MADRAS.	
	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.
	<i>Mds.</i>	£.	<i>Mds.</i>	£.	<i>Mds.</i>	£.
Salt in Store on 1st April 1875 - - - - -	4,022,169	249,588	138,874	41,662	5,303,919	} 2,996,777
Manufactured, excavated, or purchased during the Year	1,712,680	99,014	1,636,205	374,359	10,451,248	
	5,734,849	348,602	1,775,079	416,021	15,755,167	2,996,777
Removed by purchasers during the Year - - -	1,718,386	92,962	1,622,411	370,221	7,598,387	1,333,936
Balance on 31st March 1876 - - - - -	4,016,463	255,640	152,668	45,800	8,156,780	1,662,841

No. 14 A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1876.

BENGAL.	£.	£.
Proceeds of 45,510 chests sold by auction in Calcutta for export, being at the average rate of Rs. 1,259. 2. 11. per chest - - - - -	5,730,708	
Value of 5,700 maunds and 18 seers of opium, at the rate of Rs. 7. 4. per seer, issued to Excise Department in Oudh, North Western Provinces, Bengal, Assam, British Burmah, Port Blair, and Sumbulpore, to be retailed for consumption in India under Revenue Regulations, 165,313 <i>l.</i> - - - - -	* 173,352	
Miscellaneous Receipts of Opium Department - - - - -	17,868	
TOTAL BENGAL OPIUM - - - £.		5,921,928
BOMBAY.		
Duty realised on 42,490½ chests of Malwa Opium, at 600 rupees per chest - - - - -	2,549,435	
Confiscations and Miscellaneous Receipts - - - - -	62	
TOTAL BOMBAY OPIUM - - - £.		2,549,497
TOTAL OPIUM REVENUE - - - £.		8,471,425

* The actual realisations are more than the value of excise opium issued, owing to decrease in the stock remaining in the hands of Collectors at the end of the year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE and COST of PRODUCTION.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1875 - - - - -	44,260	75,380	1,095	1,642
In Store at Factories on above date - - - - -	-	-	515	773
	44,260	75,380	1,610	2,415
Produce of Season 1874-75 - - - - -	51,754	88,143	3,909	5,863
TOTAL - - -	96,014	163,523	5,519	8,278
Sold by Auction from 1st April 1875 to 31st March 1876 - -	45,510	77,509	—	—
Issued to Excise Department - - - - -	-	-	3,800	5,700
Issued to Medical Department - - - - -	-	-	11	16
TOTAL EXPENDED - - -	45,510	77,509	3,811	5,716
Balance in Store in Calcutta on 31st March 1876 - - - -	50,504	86,014	1,342	2,013
Balance in Factories - - - - -	-	-	366	549
TOTAL BALANCE IN STORE ON 31ST MARCH 1876 - - -	50,504	86,014	1,708	2,562

COST OF PRODUCTION OF BENGAL OPIUM.

	£.	£.
Establishment and Contingent Charges of Patna Agency - - - - -	-	58,083
Establishment and Contingent Charges of Benares Agency - - - - -	-	60,904
Charges in Calcutta - - - - -	-	3,700
Cultivation and Manufacturing Charges for Opium of Season 1874-75 and previous years -	1,465,148	
Cultivation and Manufacturing Charges for Opium of Season 1875-76 - - - - -	628,209	
		2,093,357
TOTAL CHARGES IN INDIA (BENGAL) - - - £.		2,216,044
Add,—CHARGES IN ENGLAND:		
Stores for India : Machinery for use in Saw Mills attached to the Patna Agency - - -	-	714
TOTAL CHARGES BENGAL - - - £.		2,216,758

No. 14 c.—ABSTRACT ACCOUNT of CHARGES for COLLECTION of OPIUM
REVENUE in BOMBAY.

	£.
*Salaries - - - - -	434
Establishment - - - - -	1,297
Contingent Charges - - - - -	76
TOTAL - - - £.	1,807

* The Commissioner of Customs, Salt and Opium, whose salary is all taken under the head "Customs," has the superintendence of this department in Bombay. The weighments and other duties performed in the Native States, where the opium is grown, are under the superintendence of British officers paid by the States concerned.

No. 15.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burnah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
REVENUE.											
Sale of Court Fee Stamps - - - -	13,494	76,146	66,784	42,952	36,889	678,625	269,716	179,568	325,828	285,463	1,975,465
Sale of Commercial and other Stamps - - -	9,746	17,435	29,264	18,084	14,223	221,921	83,084	65,769	172,282	137,641	769,421
Fines and Penalties - - - -	77	142	534	691	172	1,932	789	562	1,004	1,256	7,109
Miscellaneous - - - -	233	319	679	1,798	286	32,541	640	1,394	2,867	42,626	83,373
TOTAL - - - £.	23,560	94,042	97,261	63,495	51,572	935,019	354,179	247,293	501,971	466,986	2,835,368
Deduct, — Refunds - - - -	385	1,009	1,334	1,075	146	11,613	3,309	1,703	10,537	5,355	36,556
NET REVENUE from STAMPS - - - £.	23,165	93,033	95,927	62,420	51,426	923,406	350,780	245,590	491,434	461,631	2,798,812
CHARGES OF COLLECTION.											
Salary of the Superintendent or other Officers -	-	519	-	-	-	1,800	1,098	668	1,190	1,861	7,136
Establishment of Superintendent or other Officers -	-	138	-	-	-	3,946	299	159	2,085	2,738	9,365
Contingent Expenses, Packing Charges, &c. -	-	87	-	-	-	1,437	63	72	391	513	2,563
Charges for the sale of Stamps, viz. :—											
Clerks and Servants - - - -	85	-	187	394	-	1,486	1,008	432	-	862	4,454
Commission to Vendors - - - -	-	-	-	-	-	-	-	-	1,315	4,498	5,813
Discount on sale of Court Fee Stamps - - -	83	973	-	366	418	8,315	-	2,598	2,748	4,471	19,972
Discount on sale of General Stamps - - -	375	419	994	364	431	6,369	2,128	2,465	5,663	243	19,441
Contingencies and Miscellaneous - - -	23	49	103	46	59	623	216	549	281	431	2,380
TOTAL CHARGES in INDIA - - - £.	566	2,185	1,284	1,170	908	23,966	4,812	6,943	13,673	15,617	71,124
CHARGES IN ENGLAND:											
Stores for India - - - -	-	-	-	-	-	-	-	-	2,209	11,296	35,270
TOTAL CHARGES for COLLECTION of STAMP REVENUE - - - £.	-	-	-	-	-	-	-	-	15,882	26,913	106,394

* Total charges in India for the Bengal Presidency.
† Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several provinces.

No. 16.—ACCOUNT of RECEIPTS and CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1876.

CALCUTTA MINT.										£.	£.
RECEIPTS.											
Seignorage on Silver	-	-	-	-	-	-	-	-	-	8,222	
Seignorage on Gold	-	-	-	-	-	-	-	-	-	84	
Assay Fees	-	-	-	-	-	-	-	-	-	445	
Gain in Coinage operations	-	-	-	-	-	-	-	-	-	47,032	
Miscellaneous Receipts	-	-	-	-	-	-	-	-	-	2,667	
TOTAL RECEIPTS										- - - £.	58,450
CHARGES.											
Establishment:										£.	
Direction and Office	-	-	-	-	-	-	-	-	-	7,097	
Civil Guard	-	-	-	-	-	-	-	-	-	461	
Bullion Establishment	-	-	-	-	-	-	-	-	-	1,231	
Mechanical and Operative Establishment	-	-	-	-	-	-	-	-	-	12,143	
Assay Establishment	-	-	-	-	-	-	-	-	-	4,747	
Office Expenses, &c.	-	-	-	-	-	-	-	-	-	6,783	
										32,462	
Loss of Weight in Coinage:											
Gold	-	-	-	-	-	-	-	-	-	87	
Silver	-	-	-	-	-	-	-	-	-	2,781	
Copper	-	-	-	-	-	-	-	-	-	632	
Loss by sale of worn and uncurrent Copper Coin	-	-	-	-	-	-	-	-	-	7,022	
										10,522	
											42,984
Charges in England—Stores for India	-	-	-	-	-	-	-	-	-		3,636
TOTAL CHARGES under the Head "MINT"										- - -	46,620
Add,—Charges on account of the Mint falling under other Heads of Service, viz. :—											
Additions, Alterations, and Repairs of Buildings	-	-	-	-	-	-	-	-	-	5,129	
Pensions and Gratuities to Mint Servants	-	-	-	-	-	-	-	-	-	563	
Value of Stationery supplied	-	-	-	-	-	-	-	-	-	45	
Value of Printing executed by Government Press	-	-	-	-	-	-	-	-	-	56	
House, Lighting, Police, and Water Rates	-	-	-	-	-	-	-	-	-	1,700	
Note.—This does not include Absentee and Pension Allowances in England.											7,493
TOTAL CHARGES										- - - £.	54,113
Estimated Value of Mint Buildings on the 31st March 1876										- - - £.	161,421
AMOUNT COINED DURING THE YEAR.										Number.	Value.
Gold:											£.
15-Rupee pieces	-	-	-	-	-	-	-	-	-	11,433	17,150
Silver:											
Rupees	-	-	-	-	-	-	-	-	-	5,815,609	581,561
Half-Rupees	-	-	-	-	-	-	-	-	-	1,709,354	85,467
Quarter-Rupees	-	-	-	-	-	-	-	-	-	2,796,644	69,916
Eighth-Rupees	-	-	-	-	-	-	-	-	-	6,512,148	81,402
Copper:											
Quarter-Annas	-	-	-	-	-	-	-	-	-	36,236,800	56,620
Pies	-	-	-	-	-	-	-	-	-	4,646,400	2,420
5 Cents *	-	-	-	-	-	-	-	-	-	360,000	1,800
Cents *	-	-	-	-	-	-	-	-	-	9,961,000	19,562
Half-cents *	-	-	-	-	-	-	-	-	-	2,028,000	1,014
TOTAL COINAGE										70,077,388	£. 916,912

* Coined for the Governments of the Straits Settlements and Ceylon.

No. 16.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1876—*continued*.

MADRAS MINT.						£.	£.
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPT. 1869.							
RECEIPTS.							
Miscellaneous	-	-	-	-	-	300	300
TOTAL RECEIPTS						£.	300
CHARGES.						£.	
Establishment:							
Assay Establishment	-	-	-	-	-	330	
Loss by Sale of uncurrent Copper Coin and Copper Straps	-	-	-	-	-	2,257	
Conveyance of Copper Coin into the Interior	-	-	-	-	-	344	
TOTAL CHARGES under Head "MINT"						£.	2,931
Add—Charges on account of the Mint falling under other Heads of Service, viz.:							
Pensions to Mint Servants	-	-	-	-	-		423
TOTAL CHARGES						£.	3,354
Estimated Value of Mint Buildings on 31st March 1876						£.	56,600
BOMBAY MINT.						£.	
RECEIPTS.							
Seignorage on Silver	-	-	-	-	-	33,062	
Assay Fees	-	-	-	-	-	197	
Gain in Coinage Operations	-	-	-	-	-	15,149	
Sale of Old Stores and Materials	-	-	-	-	-	143	
Miscellaneous Receipts	-	-	-	-	-	3,158	
TOTAL RECEIPTS						£.	51,709
CHARGES.							
Establishment:							
Direction and Office	-	-	-	-	-	6,472	
Operative Establishment	-	-	-	-	-	12,006	
Assay Establishment	-	-	-	-	-	4,234	
Office Expenses, &c.	-	-	-	-	-	768	
Loss of Weight in Coinage:						23,480	
Copper	-	-	-	-	-	70	
Silver and Copper Alloy	-	-	-	-	-	1,239	
Two-third Freight on Europe Stores	-	-	-	-	-	2,316	
Stores purchased locally	-	-	-	-	-	2,600	
Loss by sale of worn and uncurrent Copper Coins	-	-	-	-	-	6,656	
Charges in England—Stores for India:							36,361
Copper	-	-	-	-	-	17,539	
Miscellaneous	-	-	-	-	-	4,135	
TOTAL CHARGES under Head "MINT"						£.	58,035
Add—Charges on account of the Mint falling under other Heads of Service, viz.:							
Additions, Alterations, and Repairs of Buildings	-	-	-	-	-	1,452	
Pensions to Mint Servants	-	-	-	-	-	1,046	
Value of Stationery supplied	-	-	-	-	-	25	
Value of Printing executed by Government Press	-	-	-	-	-	38	
TOTAL CHARGES						£.	60,596
Estimated Value of Mint Buildings on 31st March 1876						£.	276,251
AMOUNT COINED DURING THE YEAR.						Number.	Value.
Silver:							£.
Rupees	-	-	-	-	-	15,283,588	1,528,359
Half-Rupees	-	-	-	-	-	1,022,840	51,142
Quarter-Rupees	-	-	-	-	-	5,238,848	130,971
Eighth-Rupees	-	-	-	-	-	1,712,000	21,400
Copper:							
Quarter-Annas	-	-	-	-	-	14,493,504	22,646
Pies	-	-	-	-	-	3,067,584	1,598
TOTAL COINAGE						40,818,364	£. 1,756,116
In England:							
Proceeds of Sales of Indian Coins sent to England for Assay						£. 30	
Charges:						£.	£.
Cost of Assay of Indian Coins						40	
Stores for India, also shown above:							
For Bengal						3,636	
For Bombay						21,674	
						25,310	
						£.	25,350

No. 17.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of India for the Year ended 31st March 1876.

RECEIPTS.										TOTAL.
India.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Province.	Punjab.	Madras.	Bombay.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service - - - - -	7,999	6,222	3,476	3,496	53,881	34,860	26,148	19,695	38,532	212,972
Sale of Postage Stamps :										
Ordinary Stamps - - - - -	6,454	7,781	11,053	5,835	101,259	37,814	34,525	62,231	85,569	371,273
Service Stamps - - - - -	3,109	4,251	1,296	1,584	19,971	15,179	19,725	19,006	26,183	114,490
Mail Cart and Parcel Van Passenger Service - - - - -	-	-	-	-	4,462	287	3,514	-	-	9,741
Fees, and Petty Receipts - - - - -	70	72	108	50	799	349	2,379	422	1,286	5,758
Bullock Train - - - - -	-	31	-	-	2,866	3,393	32,788	-	-	81,020
Van Dāk - - - - -	-	-	-	-	-	-	19,720	-	-	25,897
Gross RECEIPTS - - £.	17,632	18,357	15,933	10,965	188,233	91,382	138,799	101,354	151,570	821,151
Deduct—										
Amount of Postage received in India and paid to the Postmaster General, London - - - - -	-	-	-	-	23,790	-	-	4,079	29,384	57,953
Refunds - - - - -	26	10	7	4	57	24	61	68	24	301
	26	10	7	4	23,847	24	61	4,147	29,408	57,554
NET RECEIPTS of the Post OFFICE as stated in Account No. 1 - - - - - £.	17,612	18,347	15,926	10,961	159,391	91,358	138,738	97,207	122,162	763,597
CHARGES.										TOTAL.
Chief Office, Calcutta :										
Director General, Deputy Director General, &c. - - - - -	-	-	-	-	4,201	-	1,084	-	-	5,985
Compiler of Accounts and Inspecting Postmaster - - - - -	-	-	-	-	1,034	-	-	-	-	1,034
Office Establishment - - - - -	-	-	-	-	8,689	-	216	-	-	8,905
Office Expenses - - - - -	-	-	-	-	604	-	348	-	-	952
Presidency and District Offices :										
Postmasters General and Chief Inspectors - - - - -	728	639	729	579	2,083	3,280	2,109	2,271	3,121	16,333
Postmasters of Calcutta, Madras, and Bombay, and Inspecting Postmasters - - - - -	2,011	722	1,412	272	8,971	7,027	2,985	6,136	6,100	35,785
Office Establishments - - - - -	15,931	7,062	5,498	4,170	67,169	46,459	30,596	40,213	64,195	289,957
Office Expenses - - - - -	565	290	262	265	5,927	10,726	1,530	2,896	7,926	30,724
Travelling Expenses - - - - -	670	409	219	174	3,352	2,264	1,385	1,691	1,420	12,145

No. 18.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT
TELEGRAPH DEPARTMENT, for the Year ended 31st March 1876.

PARTICULARS.	Capital.	Revenue.	TOTAL.
	£.	£.	£.
R E C E I P T S.			
INDIAN TELEGRAPH:			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations and Refunds to Senders of Messages - - }	- -	192,538	192,538
Cash received for Transmission under exceptional circumstances (including other Telegraph Administrations) - - }	- -	2,259	2,259
Cash Revenue from Hooghly River Line Offices and bearing and forward Messages - - }	- -	1,763	1,763
Repetition deposits not repayable - - - - -	- -	123	123
Revenue in Postage Stamps - - - - -	- -	354	354
Under-charges recovered - - - - -	- -	150	150
Interest on Capital Cost of Railway Lines and of first equipment of Railway Offices - - - - - }	- -	4,401	4,401
Miscellaneous - - - - -	- -	3,209	3,209
TOTAL INDIAN TELEGRAPH - - - £.	- -	204,797	204,797
Add,—Receipts of Ceylon Telegraph - - - - -	- -	8,253	8,253
TOTAL - - - £.	- -	213,050	213,050
INDO-EUROPEAN TELEGRAPH:			
In India - - - - -	2,634	76,234	78,868
In England - - - - -	13,364	3,758	17,122
TOTAL - - - £.	15,998	79,992	95,990
TOTAL RECEIPTS:			
In India - - - - -	2,634	289,284	291,918
In England - - - - -	13,364	3,758	17,122
TOTAL - - - £.	15,998	293,042	309,040
Deduct,—Refunds - - - - -	- -	- -	2,536
NET RECEIPTS of the TELEGRAPH DEPARTMENT - £.	- -	- -	306,504
C H A R G E S.			
INDIAN TELEGRAPH:			
Direction :			
Director General - - - - -	- -	- -	2,925
Deputy Director General - - - - -	- -	- -	2,116
Director of Construction - - - - -	- -	- -	1,800
Director of Traffic - - - - -	- -	- -	1,686
Electrician - - - - -	- -	- -	1,200
Special Grant to Electrician - - - - -	- -	- -	600
Superintendents and Assistant Superintendents - - - - -	- -	- -	3,410
Assistant Instrument-maker - - - - -	- -	- -	240
Clerks and Servants - - - - -	- -	- -	1,914
Allowances - - - - -	- -	- -	369
Rent - - - - -	- -	- -	300
Travelling Charges - - - - -	- -	- -	1,254
Contingencies - - - - -	- -	- -	537
Tools and Plant - - - - -	- -	- -	1,082
	4,063	15,370	19,433
Carried forward - - - £.	4,063	15,370	19,433

No. 18.—Account of Receipts and Charges of the Government Telegraph Department,
for the Year ended 31st March 1876—continued.

PARTICULARS.	Capital.	Revenue.	TOTAL.
CHARGES—continued.	£.	£.	£.
INDIAN TELEGRAPH—continued.			
Brought forward - - -	4,063	15,370	19,433
Accounts :			
Examiner and Assistant Examiner - - -	-	-	1,397
Establishment - - -	-	-	3,765
Allowances - - -	-	-	198
Rent - - -	-	-	300
Contingencies - - -	-	-	172
Tools and Plant - - -	-	-	258
	1,274	4,816	6,090
Check Office :			
Salaries of Superintendent and Assistant Superintendents - - -	-	-	1,082
Establishment - - -	-	-	2,338
Allowances - - -	-	-	89
Contingencies - - -	-	-	114
Tools and Plant - - -	-	-	269
	-	3,892	3,892
Superintendence :			
Salaries of Superintendents and Assistant Superintendents - - -	-	-	48,643
Establishment - - -	-	-	4,499
Allowances - - -	-	-	836
Rent - - -	-	-	210
Travelling Charges - - -	-	-	10,288
Contingencies - - -	-	-	799
Tools and Plant - - -	-	-	1,691
	10,675	56,291	66,966
Line Maintenance :			
Establishment - - -	-	-	10,243
Allowances - - -	-	-	106
Travelling Charges - - -	-	-	1,819
Contingencies - - -	-	-	60
Tools and Plant - - -	-	-	930
	-	-	13,158
Deduct,—Amount recovered from Railways and Native States for outlay incurred on Line maintenance under guarantee - - -	-	-	2,922
	-	10,236	10,236
Signalling :			
Telegraph Masters, Signallers, Clerks, Messengers, and Servants - - -	-	-	106,581
Pegu, Exposure, House, and other Allowances - - -	-	-	15,298
Rent - - -	-	-	3,870
Travelling Allowances - - -	-	-	3,477
Contingencies - - -	-	-	5,308
Tools and Plant - - -	-	-	17,408
	-	-	151,950
Deduct,—Amount recovered from Railways and Native States for Charges incurred on Lines under guarantee - - -	-	-	5,111
	-	146,839	146,839
Stores and Workshops :			
Salaries of Superintendent and Assistant Superintendents - - -	-	-	1,775
Establishment - - -	-	-	4,837
Special, House, Conveyance, and other Allowances - - -	-	-	464
Travelling Charges - - -	-	-	44
Contingencies - - -	-	-	310
Tools and Plant - - -	-	-	-
	-	-	7,430
Deduct,—Amount charged against Stores Share due to Ceylon - - -	-	1,064	7,430
	-	1,064	1,064
	-	1,064	8,494
NET TOTAL - - - £.	16,012	236,380	252,392
Carried forward - - - £.	16,012	236,380	252,392

No. 18.—Account of Receipts and Charges of the Government Telegraph Department;
for the Year ended 31st March 1876—*continued.*

PARTICULARS.	Capital.	Revenue.	TOTAL.
	£.	£.	£.
CHARGES—continued.			
INDIAN TELEGRAPH—continued.			
Brought forward - - -	16,012	236,380	252,392
CONSTRUCTION CHARGES:			
State Railway Lines of Telegraph:			
Indus Valley State Railway:			
From Sukkur to Sehwan - - - - -	14,360	-	14,360
„ Khanpore to Rohree - - - - -	11,764	-	11,764
Neemuch State Railway:			
From Indore to Rutlam and Futtiabad to Oojein - - -	7,686	-	7,686
Tirhoot State Railway:			
From Durbunga to Somastipore - - - - -	1,033	-	1,033
„ Dulsingserai to Mozufferpore - - - - -	2,722	-	2,722
	37,565	-	37,565
Guaranteed Railway Lines of Telegraph:			
Purchase of Bombay, Baroda, and Central India Lines of Telegraph - - - - -	20,821	-	20,821
Transferring the above lines to Government posts, and adding a third wire from Dadur to Suburmuttee - - - - -	12,942	-	12,942
	33,763	-	33,763
Government Telegraph Lines:			
From Moulmein to Amherst - - - - -	1,666	-	1,666
„ Bassein to Diamond Island - - - - -	2,173	-	2,173
„ Wudwan to Rajkote - - - - -	2,402	-	2,402
„ Sambhur to Ajmere - - - - -	2,428	-	2,428
„ Trichinopoly to Madura, Tinnevely, and Tuticorin - - - - -	17,202	-	17,202
„ Nynce to Jubbulpore - - - - -	1,149	-	1,149
„ Sholapore to Raichore - - - - -	1,644	-	1,644
„ Lanowlee to Sholapore - - - - -	2,018	-	2,018
„ Jubbulpore to Bhosawul - - - - -	3,595	-	3,595
„ Agra to Jeypore - - - - -	1,832	-	1,832
„ Dengam to Omerkote - - - - -	6,253	-	6,253
„ Rangoon to Prome - - - - -	3,749	-	3,749
Other Lines - - - - -	12,294	-	12,294
	58,405	-	58,405
TOTAL CONSTRUCTION CHARGES - - - £.	129,733	-	129,733
First equipment of Offices, &c. - - - - -	2,844	-	2,844
Workshop Plant and Addition to Machinery - - - - -	515	-	515
Repairs of Lines - - - - -	-	22,862	22,862
Losses of Cash - - - - -	-	71	71
Suspense - - - - -	7,272	-	7,272
	10,631	22,933	33,564
TOTAL CHARGES - - - £.	156,376	259,313	415,689
Less,—Variation in balance of Stock, London Invoices, &c. - - - - -	£.		
Expenditure charged against the Grant of other Departments included above - - - - -	46,226		
Expenditure in England - - - - -	2,602		
	47,378		
	96,206	-	96,206
TOTAL in INDIA - - - £.	60,170	259,313	319,483
IN ENGLAND:			
Stores for India - - - - -	47,378	-	47,378
Absentee Allowances - - - - -	-	3,899	3,899
Pay and Travelling Expenses of the Director General while on special duty, share of Expenses of International Telegraph Office at Berne, &c., - - - - -	-	2,540	2,540
TOTAL in ENGLAND - - - £.	47,378	6,439	53,817
TOTAL INDIAN TELEGRAPH - - - £.	107,548	265,752	373,300

No. 18.—Account of Receipts and Charges of the Government Telegraph Department,
for the Year ended 31st March 1876—*continued.*

PARTICULARS.	Capital.	Revenue.	TOTAL.
CHARGES—<i>continued.</i>			
INDO-EUROPEAN TELEGRAPH.	£.	£.	£.
PERSIAN GULF SECTION :			
Direction :			
Salaries of Deputy Director and Traffic Manager, including } Office Establishment - - - - - }	- -	- -	3,951
Allowances - - - - -	- -	- -	6
Travelling Charges - - - - -	- -	- -	87
Contingencies - - - - -	- -	- -	308
	—	4,352	4,352
Accounts :			
Establishment - - - - -	- -	- -	169
Contingencies - - - - -	- -	- -	50
	—	219	219
Superintendence and Working :			
Salaries of Superintendents and Assistant Superintendents -	- -	- -	2,664
Clerks and Signallers - - - - -	- -	- -	10,698
Medical Establishment - - - - -	- -	- -	612
Petty Establishment - - - - -	- -	- -	733
Boat Establishment - - - - -	- -	- -	238
Travelling Charges - - - - -	- -	- -	1,098
Contingencies - - - - -	- -	- -	2,555
	10	18,588	18,598
Line Maintenance :			
Line Conservancy Establishment - - - - -	- -	- -	2,334
Cable Conservancy Establishment - - - - -	- -	- -	2,719
Travelling Charges - - - - -	- -	- -	254
Contingencies - - - - -	- -	- -	646
	—	6,453	6,453
Stores :			
Establishment - - - - -	- -	- -	1,625
Contingencies - - - - -	- -	- -	159
	—	1,784	1,784
Political Charges :			
Moiety of Political Agent's Salary and of Escort Establishment	- -	- -	919
Presents to and Entertainments of Chiefs - - - - -	- -	- -	78
Travelling and Contingent Charges - - - - -	- -	- -	149
Subsidies - - - - -	- -	- -	2,451
	—	3,597	3,597
Repairs - - - - -	- -	2,853	2,853
Suspense - - - - -	556	- -	556
	556	2,853	3,409
Less,—Variation in Balance of Stock, London } Invoices, &c. - - - - - }	£. 667	566	37,846
Expenditure in England - - - - -	1,965		
Ditto charged against the grant of } other Departments included above }	486		
	- -	3,118	3,118
NET TOTAL—PERSIAN GULF SECTION - £.	566	34,728	35,294

No. 18.—Account of Receipts and Charges of the Government Telegraph Department,
for the Year ended 31st March 1876—*continued.*

PARTICULARS.	Capital.	Revenue.	TOTAL.
	£.	£.	£.
CHARGES—<i>continued.</i>			
INDO-EUROPEAN TELEGRAPH— <i>continued.</i>			
NET TOTAL—PERSIAN GULF SECTION—Brought forward	566	34,728	35,294
PERSIAN SECTION :			
Direction :			
Salaries of Director, including Office Establishment	-	-	2,423
Allowances	-	-	108
Printing Charges	-	-	49
Contingencies	-	-	47
	—	2,627	2,627
Accounts :			
Establishment	-	-	277
Contingencies	-	-	77
	—	354	354
Superintendence and Working :			
Salaries of Superintendents and Assistant Superintendents	-	-	2,755
Clerks and Signallers, including Petty Establishment	-	-	4,649
Medical Establishment	-	-	1,426
Travelling Charges	-	-	1,036
Contingencies	-	-	1,518
	588	10,796	11,384
Line Maintenance :			
Salaries of Inspectors and Establishment	-	-	2,383
Allowances	-	-	-
Travelling Charges	-	-	365
Contingencies	-	-	1
Store Establishment	-	-	194
Store Allowances	-	-	-
Store Travelling Charges	-	-	-
Store Contingencies	-	-	-
Tools and Plant	-	-	-
	—	2,943	2,943
Construction Charges :			
Completion of Erection of third Wire from Bushire to Teheran	743	-	743
Erection of Iron Posts to replace Wooden Posts from Bushire to Kashan	7,184	-	7,184
Constructing a line of Telegraph from Telegraph Office at Teheran to Director's Summer Residence at Gulahek	20	-	20
	7,947	-	7,947
Repairs	-	648	648
Suspense	2,366	-	2,366
Losses of Cash	-	2,179	2,179
	2,366	2,827	5,193
Less,—Expenditure in England	£. 3,690	10,901	19,547
Variation in Store Balance	400	-	30,448
	4,090	-	4,090
NET TOTAL—PERSIAN SECTION	£. 6,811	19,547	26,358
TOTAL in INDIA	£. 7,377	54,275	61,652
TOTAL in ENGLAND	£. 3,690	9,628	13,318
TOTAL, INDO-EUROPEAN TELEGRAPH DEPARTMENT	£. 11,067	63,903	74,970
Add,—The following Charges incurred in Public Works and Marine Departments, Bombay :			
In Public Works Department	908	816	1,724
In Marine Department	-	8,322	8,322
	908	9,138	10,046
GRAND TOTAL INDO-EUROPEAN TELEGRAPH	£. 11,975	73,041	85,016

No. 18.—Account of Receipts and Charges of the Government Telegraph Department,
for the Year ended 31st March 1876—*continued.*

PARTICULARS.	Capital.	Revenue.	TOTAL.
	£.	£.	£.
CHARGES—<i>continued.</i>			
CEYLON TELEGRAPH:			
Superintendence:			
Salaries of Superintendent and Assistant Superintendents	-	-	1,979
Clerks and Servants	-	-	185
Travelling Charges	-	-	556
Contingencies	-	-	108
Share of Direction, &c.	-	-	1,064
Tools and Plant	-	-	133
	429	3,596	4,025
Line Maintenance:			
Inspectors and Sub-Inspectors	-	-	309
Carpenters and Cable Guards	-	-	671
Travelling Charges	-	-	11
Contingencies	-	-	-
	-	991	991
Signalling:			
Telegraph Masters and Signallers	-	-	2,154
Clerks, Messengers and Servants	-	-	547
Telegraph Masters' House, Special, and other Allowances	-	-	603
Rent	-	-	439
Travelling Charges	-	-	143
Contingencies	-	-	136
Tools and Plant	-	-	303
	-	4,325	4,325
NET TOTAL - - - £.	429	8,912	9,341
Works - - - - -	2,661	-	2,661
Repairs - - - - -	-	2,279	2,279
TOTAL, CEYLON TELEGRAPH - - - £.	3,090	11,191	14,281
RED SEA AND INDIA TELEGRAPH:			
IN ENGLAND:			
Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)}	18,027	-	18,027

No. 18.—Account of Receipts and Charges of the Government Telegraph Department,
for the Year ended 31st March 1876—*continued.*

A B S T R A C T.

PARTICULARS.	Capital.	Revenue.	TOTAL.	
C H A R G E S.	£.	£.	£.	
IN INDIA:				
Indian Telegraph - - - - -	60,170	259,313	319,483	
Ceylon Telegraph - - - - -	3,090	11,191	14,281	
TOTAL - - - - £.	63,260	270,504	333,764	
INDO-EUROPEAN TELEGRAPH:				
Persian Gulf Section - - - - -	566	34,728	35,294	
Persian Section - - - - -	6,811	19,547	26,358	
TOTAL - - - - £.	7,377	54,275	61,652	
Add,—Charges incurred in Public Works and Marine Departments, Bombay	908	9,138	10,046	
TOTAL INDO-EUROPEAN TELEGRAPH - £.	8,285	63,413	71,698	
TOTAL IN INDIA {	In Telegraph Department	70,637	324,779	395,416
	In other Departments -	908	9,138	10,046
	£.	71,545	333,917	405,462
IN ENGLAND:				
Indian Telegraph - - - - -	47,378	6,439	53,817	
Indo-European Telegraph - - - - -	3,690	9,628	13,318	
Red Sea and India Telegraph - - - - -	18,027	-	18,027	
TOTAL in ENGLAND - - - - £.	69,095	16,067	85,162	
GRAND TOTALS:				
INDIAN TELEGRAPH - - - - -	107,548	265,752	373,300	
CEYLON TELEGRAPH - - - - -	3,090	11,191	14,281	
INDO-EUROPEAN TELEGRAPH - - - - -	11,975	73,041	85,016	
RED SEA and INDIA TELEGRAPH - - - - -	18,027	-	18,027	
TOTAL - - - {	In Telegraph Department	139,732	340,846	480,578
	In other Departments -	908	9,138	10,046
	£.	140,640	349,984	490,624

No. 19 A.—ACCOUNT OF RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale Proceeds of Unclaimed and Escheated Property -	452	459	2,104	748	433	3,197	1,819	1,541	1,418	2,390	14,561
Court Fees realised in Cash - - - - -	75	2,204	8	11	188	76	7,765	-	171	-	10,498
General Fees, Fines, and Forfeitures - - - - -	1,783	7,483	11,936	19,056	7,823	64,639	40,801	41,541	41,379	23,311	259,657
Convict Settlement at Port Blair - - - - -	23,787	-	-	-	-	-	-	-	-	-	23,787
Miscellaneous - - - - -	1,242	54	492	220	70	523	916	974	411	2,587	7,489
TOTAL - - - £.	27,344	10,200	14,540	20,035	8,514	68,335	51,301	44,056	43,379	28,283	315,992
Deduct—Refunds : - - - - -	106	728	1,787	6,732	1,216	12,028	4,106	3,605	4,054	3,048	37,410
NET RECEIPTS UNDER LAW AND JUSTICE - - £.	27,238	9,472	12,753	13,303	7,298	56,307	47,195	40,451	39,325	25,240	278,582

No. 19 B.—ACCOUNT of CHARGES under LAW and JUSTICE, for the Year ended
31st March 1876.

INDIA—GENERAL and POLITICAL.		£.	£.	£.
Civil and Sessions Courts	- - - - -	-	2,100	
Small Cause Court Establishments	- - - - -	-	453	
Cantonment Magistrates: Salaries, Establishments, and Contingencies	- - - - -	-	8,332	
Thuggee and Dacoity	- - - - -	-	9,459	
Convict Charges at Port Blair:				
Salary and Establishment of the Superintendent	- - - - -	10,501		
Police Establishment	- - - - -	7,947		
Medical, Commissariat, and other Establishments	- - - - -	9,670		
Commissariat Supplies	- - - - -	44,874		
Stores, Clothing, Tools, &c.	- - - - -	6,496		
Passage and Subsistence Money to Convicts	- - - - -	32,535		
Miscellaneous Services, Supplies, and Contingencies	- - - - -	5,300		
			117,323	
Convict Charges in the Straits Settlements	- - - - -	-	768	138,435
OUDH.				
Judicial Commissioner: Salary, Establishment, and Contingencies	- - - - -	-	6,045	
Civil and Sessions Courts: Salary, Establishment, and Contingencies	- - - - -	-	10,297	
Courts of Small Causes: Salary, Establishment, and Contingencies	- - - - -	-	1,438	
Criminal Courts:				
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	- - - - -	25,084		
Salaries of Cantonment and City Magistrates	- - - - -	3,417		
Establishment	- - - - -	14,641		
Diet Money to Witnesses	- - - - -	3,210		
Service Postage	- - - - -	609		
Miscellaneous Contingencies (including Travelling Allowances)	- - - - -	2,470		
			49,431	67,211
CENTRAL PROVINCES.				
Judicial Commissioner: Salary, Establishment, and Contingent Charges	- - - - -	-	5,695	
Courts of Small Causes: Salary, Establishment, and Contingent Charges	- - - - -	-	3,300	
Criminal Courts:				
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	- - - - -	27,452		
Salaries of Cantonment Magistrates	- - - - -	3,057		
Establishment	- - - - -	16,258		
Travelling Allowances	- - - - -	1,406		
Diet Money to Witnesses and Prisoners under Trial	- - - - -	994		
Service of Processes	- - - - -	5,390		
Service Postage	- - - - -	872		
Miscellaneous Contingencies	- - - - -	2,646		
			58,075	67,070
BRITISH BURMAH.				
Recorder's Court: Salary, Establishment, and Contingencies	- - - - -	-		
Law Officers	- - - - -	-	4,612	
Judicial Commissioner	- - - - -	-	1,975	
Civil and Sessions Court	- - - - -	-	4,351	
Courts of Small Causes	- - - - -	-	3,033	
			2,490	
Criminal Courts:				
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	- - - - -	29,997		
Salaries of Magistrates and Extra Moonsiffs	- - - - -	7,346		
Salaries of Cantonment Magistrates	- - - - -	239		
Establishment	- - - - -	10,858		
Service of Processes	- - - - -	7,342		
Travelling Allowances	- - - - -	1,509		
Contingent Charges	- - - - -	1,588		
			58,879	75,340
ASSAM.				
Civil and Sessions Courts: Salaries, Establishments, and Contingencies	- - - - -	-	16,030	
Law Officers	- - - - -	-	205	
Criminal Courts:				
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, and Deputy, Assistant, and Extra Assistant Commissioners	- - - - -	19,747		
Establishment	- - - - -	8,837		
Travelling Allowances	- - - - -	1,289		
Service of Processes	- - - - -	810		
Miscellaneous Contingencies	- - - - -	1,404		
			32,087	48,322
Carried forward		- - - £.		396,378

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

		£.	£.
Brought forward - - -		-	396,378
BENGAL.			
	£.		
Salaries of High Court Judges - - - - -	59,725		
High Court, Appellate Branch: Establishment and Contingencies - - -	28,222		
High Court, Original Branch: Establishment and Contingencies - - -	19,804	107,751	
Law Officers: Salaries, Establishment, and Contingencies - - - - -	-	15,736	
Coroner's Court - - - - -	-	1,158	
Justices of the Peace - - - - -	-	4,936	
Civil and Sessions Courts:			
Salaries of Civil and Sessions Judges and Subordinate Judges - - -	183,168		
Establishment - - - - -	63,046		
Service of Processes - - - - -	49,736		
Travelling Allowances - - - - -	2,335		
Diet of Witnesses - - - - -	1,744		
Country Stationery - - - - -	3,679		
Service Postage - - - - -	1,588		
Contingent Charges - - - - -	3,559	308,855	
Courts of Small Causes - - - - -	-	27,194	
Criminal Courts:			
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Ma- gistrates, Deputy, Assistant, and Extra Assistant Commissioners - }	126,495		
Salaries of Cantonment Magistrates - - - - -	3,574		
Establishment - - - - -	32,085		
Travelling Allowances - - - - -	5,364		
Service Postage - - - - -	1,634		
Fees to Pleaders in Sessions Cases - - - - -	3,176		
Other Contingencies - - - - -	14,356	186,684	
NORTH WESTERN PROVINCES.			652,314
Salaries of High Court Judges - - - - -	23,835		
Establishment and Contingencies of High Court - - - - -	10,699	34,534	
Law Officers: Salaries, Establishment, &c. - - - - -	-	1,961	
Civil and Sessions Courts:			
Salaries of Civil and Sessions Judges and Subordinate Judges - - -	88,081		
Establishment - - - - -	37,927		
Service of Processes - - - - -	29,984		
Service Postage - - - - -	465		
Contingent Charges - - - - -	3,631	160,088	
Courts of Small Causes - - - - -	-	4,435	
Criminal Courts:			
Moiety of Salaries of Magistrates, Joint, and Assistant Magistrates -	64,072		
Moiety of Salaries of Deputy and Assistant Commissioners - - -	7,931		
Salaries of Cantonment Magistrates - - - - -	9,983		
Establishment - - - - -	18,872		
Travelling Allowances - - - - -	3,067		
Service Postage - - - - -	914		
Other Contingencies - - - - -	9,233	114,072	
PUNJAB.			315,090
Salaries of Chief Court Judges - - - - -	-	12,264	
Establishment and Contingencies of Chief Court - - - - -	-	7,228	
Law Officers - - - - -	-	2,213	
Civil and Sessions Courts - - - - -	-	40,952	
Courts of Small Causes - - - - -	-	8,402	
Criminal Courts:			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Com- missioners - }	65,164		
Salaries of Cantonment Magistrates - - - - -	8,934		
Establishment - - - - -	32,212		
Travelling Allowances - - - - -	2,623		
Diet Money to Witnesses and Prisoners under Trial - - - - -	2,129		
Country Stationery - - - - -	1,774		
Service Postage - - - - -	2,620		
Other Contingent Charges - - - - -	3,580	119,036	
			190,095
Carried forward - - - £.			1,553,827

No. 19 B.—Account of Charges under Law and Justice, &c.—continued.

		£.	£.
	Brought forward - - -	-	1,553,877
MADRAS.		£.	
Salaries of High Court Judges - - -	-	20,031	
High Court, Appellate Branch: Establishment and Contingencies - - -	-	8,951	
High Court, Original Branch: Establishment and Contingencies - - -	-	9,477	
Law Officers, Administrator General, and Coroner's Court - - -	-	7,519	
Justices of the Peace - - -	-	6,743	
Civil and Sessions Courts:			
Salaries of Civil and Sessions Judges and Subordinate Judges - - -	84,572		
Moiety of Salary of the Commissioner of the Neilgherry Hills and his Assistant - - -	1,644		
Establishment - - -	40,715		
Service of Processes - - -	59,599		
Diet of Witnesses - - -	2,517		
Service Postage - - -	587		
Contingent Charges - - -	4,841		
		194,475	
Courts of Small Causes - - -	-	20,795	
Criminal Courts:			
One-fifth of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates - - -	26,040		
Salaries of Cantonment Magistrates, Sub-Magistrates, &c. - - -	5,861		
Moiety of Salaries of Officers of other Governments - - -	374		
Establishment - - -	44,547		
Travelling Allowances - - -	4,872		
Contingent Charges - - -	11,423		
		93,117	
BOMBAY.			
Salaries of High Court Judges - - -	40,209		
High Court, Appellate Branch: Establishment and Contingencies - - -	8,351		
High Court, Original Branch: Establishment and Contingencies - - -	24,027		
		72,587	
Law Officers, Administrator General, and Coroner's Court - - -	10,438		
Justices of the Peace, and the Petty Sessions Court - - -	9,148		
Judicial Commissioner - - -	5,283		
		24,869	
Civil and Sessions Courts:			
Salaries of Judges, Assistant and Subordinate Judges - - -	82,408		
Establishment - - -	70,413		
Travelling Allowances - - -	3,294		
Service Postage - - -	759		
Other Contingencies - - -	10,817		
		167,691	
Courts of Small Causes - - -	-	25,935	
Criminal Courts:			
Moiety of Salaries of Magistrates, Assistant, and Extra Assistant Magistrates - - -	47,918		
Salaries of Deputy Magistrates, including the City Magistrate of Bombay - - -	11,386		
Salaries of Cantonment and Railway Magistrates - - -	6,832		
Establishment - - -	35,707		
Travelling Allowances - - -	13,900		
Service Postage - - -	1,883		
Other Contingent Charges - - -	11,363		
		128,939	
			420,021
TOTAL CHARGES IN INDIA		£.	2,335,006
CHARGES IN ENGLAND.			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law reports - - -	147		
Maintenance in Tasmania of Convicts transported from India - - -	117		
		264	
Stores for India; Books, Iron Safes, &c.:			
For Bengal - - -	1,135		
For Bombay - - -	72		
		1,207	
			1,471
TOTAL CHARGES UNDER LAW AND JUSTICE		£.	2,336,477

RECEIPTS.

Pilotage Receipts - - - - -
 Dockyard Services and Supplies to Private Individuals :
 Hire of Docks, Warp Boats, &c. - - - - -
 Rent of Cables - - - - -
 Hire of Steamers - - - - -
 Wages and Miscellaneous - - - - -
 Sale Proceeds of Vessels and Stores :
 Stores, &c., for Vessels of the Royal Navy - - - - -
 Stores, &c., for Indian Troop Service - - - - -
 Stores, &c., for Military Department - - - - -
 Stores, &c., for Public Works Department - - - - -
 Stores, &c., for Port Trust - - - - -
 Stores, &c., for other Governments - - - - -
 Miscellaneous - - - - -
 Registration and other Fees :
 Fees realised at the Shipping Office - - - - -
 Examination Fees - - - - -
 Fees under Merchant Seamen's Act of 1854 - - - - -
 Towage Fees - - - - -
 Port Fees - - - - -
 Freight, Passage, and Tonnage - - - - -
 Recoveries on account of Capitalised Pensions - - - - -
 Miscellaneous :
 Deductions for Mess Money - - - - -
 Coast Light Dues - - - - -
 Subscriptions to the Indian Navy Fund - - - - -
 Calcutta Port Receipts - - - - -
 Other Items - - - - -
 RECEIPT IN ENGLAND :
 Sum realised on the decease of an Officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the Commutation of his Pension - - - - -

	India, General and Political.	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.
Pilotage Receipts	-	-	79,425	-	-	79,425
Dockyard Services and Supplies to Private Individuals :	-	-	-	-	-	-
Hire of Docks, Warp Boats, &c.	-	-	4	-	2,239	2,243
Rent of Cables	-	-	-	205	-	205
Hire of Steamers	-	-	85	-	478	563
Wages and Miscellaneous	-	-	14,022	-	11,760	25,782
Sale Proceeds of Vessels and Stores :	-	-	-	-	-	-
Stores, &c., for Vessels of the Royal Navy	-	-	-	-	17,595	-
Stores, &c., for Indian Troop Service	-	-	-	-	8,544	-
Stores, &c., for Military Department	-	-	-	-	953	-
Stores, &c., for Public Works Department	-	196	22,171	976	77	71,448
Stores, &c., for Port Trust	-	-	-	-	3,518	-
Stores, &c., for other Governments	-	-	-	-	2,869	-
Miscellaneous	-	-	-	-	14,549	-
Registration and other Fees :	-	-	-	-	-	-
Fees realised at the Shipping Office	-	284	2,052	-	2,515	-
Examination Fees	-	-	42	-	22	-
Fees under Merchant Seamen's Act of 1854	-	-	11	66	-	5,492
Towage Fees	-	-	-	-	384	-
Port Fees	-	-	-	-	116	-
Freight, Passage, and Tonnage	-	-	48	-	-	48
Recoveries on account of Capitalised Pensions	-	-	934	-	1,225	2,159
Miscellaneous :	-	-	-	-	-	-
Deductions for Mess Money	-	-	1,574	-	-	1,574
Coast Light Dues	-	7,859	-	-	-	7,859
Subscriptions to the Indian Navy Fund	-	-	-	-	251	251
Calcutta Port Receipts	-	-	23,883	-	-	23,883
Other Items	349	47	3,013	2	2,844	6,255
TOTAL MARINE RECEIPTS IN INDIA	349	8,386	147,264	1,249	69,939	227,187
RECEIPT IN ENGLAND :	-	-	-	-	700	700
Sum realised on the decease of an Officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the Commutation of his Pension	349	8,386	147,264	1,249	70,639	227,887
TOTAL MARINE RECEIPTS - - - £.	349	8,386	147,264	1,249	70,639	227,887

No. 20 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1876.

CHARGES.						£.	£.	£.
INDIA GENERAL AND POLITICAL.								
MARINE SURVEYS.								
Her Majesty's Schooner "Constance":						1,655		
Pay to Officers and Crew						271		
Contingencies							1,926	
Gun-boat "Clyde":						2,231		
Pay to Officers and Crew						286		
Contingencies							2,517	
Brig "Guide":						976		
Pay to Officers and Crew						45		
Contingencies							1,021	
"Lady Lawrence":						126		
Pay to Officers and Crew						2		
Contingencies							128	
Stores and Coals supplied:						746		
To Schooner "Constance"						637		
To Gun-boat "Clyde"							1,433	
India Marine Survey							10,066	
BRITISH BURMAH.								17,091
MARINE ESTABLISHMENTS.								
Shipping Master						72		
Establishment						36		
DOCKYARD.							108	
Naval Storekeeper's Department.								
Establishment						360		
Contingencies						4		
							364	
MARINE PAY AND ALLOWANCES.								
Sea-going Vessels in Commission.								
Tonnage.	Horse Power.	Steamer "Nemesis"				-	-	3,690
405	120							
Miscellaneous Repairs of Ships						-	-	4,938
Victuals for Crews of Ships						-	-	381
Coals and Fuel purchased in the Country						-	-	1,975
Timber, Stores, &c., purchased in the Country						-	-	1,632
Conveyance of Mails						-	-	7,800
MISCELLANEOUS.								
Passage, Freight, &c.						-	-	31
Shipping Fees and Sundries						-	-	249
Lighthouses and Ships						-	-	5,594
Marine Pension and Gratuities						-	-	253
BENGAL.								27,015
MASTER ATTENDANT'S, DOCKYARD, AND MARINE ESTABLISHMENTS.								
						Salaries.	Estab-lishment.	Contin-gencies.
						£.	£.	£.
Master Attendant						3,462	1,911	394
Marine Court						330	-	-
Marine Surgeon						24	12	-
Shipping Office						987	458	99
Agent for Transports						681	-	-
Agent for Government Consignments						269	125	15
Examiner of Dockyard Accounts						-	1,879	65
TOTAL						£. 5,753	4,385	573
DOCKYARD.								
Superintendent's Department						676	912	-
Naval Storekeeper's Department						1,404	1,025	151
Chief Engineer's Department						2,165	229	8
Master Builder's Department						1,553	405	191
TOTAL						£. 5,798	2,571	350
							8,719	
							19,430	
Carried forward						-	£. 19,430	44,106

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—continued.

			£.	£.
Brought forward - - -			19,430	44,106
BENGAL—continued.				
Tonnage.		MARINE PAY AND ALLOWANCES.	£.	
		Horse Power.		
<i>Sea-going Vessels in Commission.</i>				
470	200	Steamer "Undaunted" - - - - -	19	
885	-	Sailing Vessel "Czarewitch" - - - - -	1,309	
609	150	Steamer "Enterprise" - - - - -	3,228	
1,300	250	Steamer "Tenasserim" - - - - -	416	
		Contingencies - - - - -	51	
				5,023
<i>Sea-going Vessels out of Commission.</i>				
330	120	Steamer "Irrawaddy" - - - - -	250	
885	-	Sailing Vessel "Czarewitch" - - - - -	354	
1,300	250	Steamer "Tenasserim" - - - - -	1,580	
		Contingencies - - - - -	41	
				2,225
<i>Sea-going Vessels at other Ports.</i>				
609	150	Steamer "Enterprise" - - - - -	691	
1,300	250	Steamer "Tenasserim" - - - - -	427	
				1,118
<i>Inland Vessels in Commission.</i>				
271	200	Steamer "Jaboona" - - - - -	1,604	
391	120	Steamer "Sir William Peel" - - - - -	1,921	
208	60	Steamer "Teesta" - - - - -	3,168	
295	90	Steamer "Koladyne" - - - - -	1,750	
357	170	Steamer "Prince Albert" - - - - -	3,013	
299	90	Steamer "Koel" - - - - -	1,910	
-	-	"Sir Arthur Cotton" - - - - -	94	
400	-	Flat "Isia" - - - - -	576	
304	-	Flat "Gogra" - - - - -	404	
-	-	Flat "Star of Dacca" - - - - -	16	
400	-	Flat "Ganges" - - - - -	463	
200	-	Flat "Konai" - - - - -	507	
-	-	Hulk "Blenheim" - - - - -	99	
10	5½	Steam Launch "Belvedere" - - - - -	29	
Nos. 1 to 10				
at 85	at 100	Screw Steamers - - - - -	484	
each	each			
Nos. 1 to 4				
at 55	at 110	Paddle Steamers - - - - -	278	
each	each			
-	-	Ganges Canal Steamer - - - - -	5	
74	-	Schooner "Lady Lawrence" - - - - -	3	
Nos. 1 to 17				
at 51	-	Steam Barges - - - - -	55	
each				
20	12	Steamer "Flame" - - - - -	127	
		Contingencies - - - - -	603	
				17,109
<i>Inland Vessels out of Commission.</i>				
271	200	Steamer "Jaboona" - - - - -	71	
885	-	Ship "Czarewitch" - - - - -	236	
-	-	Hulk "Blenheim" - - - - -	122	
304	-	Troop Boat "Gogra" - - - - -	138	
200	-	Troop Boat "Konai" - - - - -	169	
400	-	Flat "Ganges" - - - - -	63	
-	-	Famine Flats - - - - -	9	
Nos. 1 to 10				
at 85	at 100	Screw Steamers - - - - -	355	
each	each			
Nos. 1 to 4				
at 55	at 110	Paddle Steamers - - - - -	38	
each	each			
Nos. 1 to 17				
at 51	-	Steam Barges - - - - -	47	
each				
Carried forward - - - £.			1,248	44,905
				44,106

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—*continued.*

		£.	£.	£.
Brought forward - - -		1,248	44,905	44,106
BENGAL— <i>continued.</i>				
MARINE PAY AND ALLOWANCES— <i>continued.</i>				
<i>Inland Vessels out of Commission—continued.</i>				
Tonnage.	Horse Power.			
-	-	Ganges Canal Steamer - - - - -	5	
74	-	Schooner "Lady Lawrence" - - - - -	1	
10	5½	Steam Launch "Belvedere" - - - - -	1	
		Contingencies - - - - -	4	
		Other Vessels and Small Boats - - - - -	1,168	
		Unattached Pay of Officers of the Marine Service - - -	100	
			2,527	
STATE YACHT ESTABLISHMENT.				
Pay of Crew and Contingencies of the Governor General's State Yacht		1,373		
"Sonamooke" - - - - -				
Pay of Crew and Contingencies of the Lieutenant Governor's State Yacht		496		
"Rhotas" - - - - -			1,869	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.				
Branch, Master, and Mate Pilots' Allowances - - - - -		3,401		
Volunteers' and Leadsman's Allowances - - - - -		1,499		
Pilotage Allowance, Free List - - - - -		36,563		
Pilotage Allowance, Licensed List - - - - -		10,346		
Pilot Vessels - - - - -		9,049		
Surgeon at the Sandheads - - - - -		458		
Mess, Passage, and Miscellaneous - - - - -		2,074		
			63,390	
LIGHTHOUSES AND SHIPS.				
Lighthouse Establishment - - - - -		609		
Lighthouse Contingencies - - - - -		140		
			749	
BUILDING AND REPAIRS OF SHIPS.				
Artificers, Builder's Department - - - - -		10,921		
Artificers, Steam Factory - - - - -		8,018		
Marine Storekeeper's Department - - - - -		684		
Miscellaneous - - - - -		350		
			19,973	
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS				
Coal and Fuel purchased in the Country and Coal and Steam Agencies		-	5,360	
and Contingencies - - - - -		-	19,864	
TIMBER, STORES, &c., PURCHASED IN THE COUNTRY.				
Timber and Spars - - - - -		9,623		
Metals, Machinery, and Stores - - - - -		18,904		
Freight, Carriage, and Stowage, including Stationery and Miscellaneous -		3,740		
			32,267	
MISCELLANEOUS.				
Calcutta Port Charges - - - - -		18,450		
Mutla Port Charges - - - - -		1,213		
False Point Port Charges - - - - -		1,995		
Passage, Freight, &c. - - - - -		816		
Shipping Fees and Sundries - - - - -		175		
Pensions and Gratuities - - - - -		2,688		
Miscellaneous - - - - -		7,726		
			33,063	
PUNJAB:				
MARINE PAY AND ALLOWANCES.				
Inland Steamers in Commission - - - - -		637		
Flats - - - - -		16		
			.653	
Carried forward - - -		£.	653	223,967
				268,073

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—*continued.*

				£.	£.	£.
			Brought forward - - -	- -	653	268,073
PUNJAB— <i>continued.</i>						
COAL PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES.						
Fuel purchased in the Country - - - - -	-	-	-	-	126	
Pensions and Gratuities - - - - -	-	-	-	-	21	800
MADRAS :						
Master Attendants - - - - -	-	-	-	2,614		
Marine Surgeon - - - - -	-	-	-	283		
Miscellaneous Establishment - - - - -	-	-	-	1,628		
Contingencies - - - - -	-	-	-	392	4,917	
MISCELLANEOUS.						
Miscellaneous - - - - -	-	-	-	-	1,159	
Lighthouses and Ships - - - - -	-	-	-	-	1,103	
Pensions and Gratuities - - - - -	-	-	-	-	124	7,303
BOMBAY :						
MARINE ESTABLISHMENTS.						
	Salaries.	Estab- lishment.	Contin- gencies.			
At Chief Port.	£.	£.	£.			
Naval Commander-in-Chief, India Station - -	1,000	-	-	1,000		
Superintendent of Marine - - - - -	3,046	852	41	3,939		
Shipping Master, Bombay - - - - -	1,152	438	26	1,616		
Agent for Transports - - - - -	789	36	-	825		
Marine Court - - - - -	-	-	45	45		
Dockyard Accountant - - - - -	744	-	-	744		
	6,731	1,326	112	8,169		
Dockyard.						
Dock Master's Department - - - - -	1,267	154	1	1,422		
Naval Storekeeper's Department - - - - -	2,998	1,630	17	4,645		
Chief Engineer's Department - - - - -	3,052	534	7	3,593		
Master Builder's Department - - - - -	2,504	718	59	3,281		
Hydraulic Lift Dock at Hog Island - - - -	600	399	58	1,057		
	10,421	3,435	142	13,998		
At Other Ports.						
Shipping Master at Aden - - - - -	-	96	3	99		
Port Surgeon at Aden - - - - -	1,077	-	-	1,077		
	1,077	96	3	1,176		
					23,343	
Carried forward - - - £.	-	-	-	-	23,343	276,176

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—continued.

			Brought forward - - -		£.	£.
					23,343	276,176
BOMBAY—continued.						
Tonnage.	Horse Power.	MARINE PAY AND ALLOWANCES.	Pay.	Contingencies.		
AT CHIEF PORT.			£.	£.		
<i>Sea-going Vessels in Commission.</i>						
1,060	160	Steamer "Dalhousie" - - -	4,185	590	4,775	
<i>Sea-going Vessels out of Commission.</i>						
300	80	Gun Boat "Clyde" - - -	-	14	14	
AT OTHER PORTS.						
<i>Vessels in Commission.</i>						
523	150	Steamer "Kwangtung" - - -	3,253	430	3,683	
597	70	Steamer "Amberwitch" - - -	7,151	508	7,659	
300	80	Gun Boat "Hugh Rose" - - -	3,074	502	3,576	
408	140	Steamer "Scinde" - - -	-	30	30	
Pay to the Interpreter for the Vessels in the Persian Gulf - - -			103	-	103	
			13,581	1,470	15,051	
AT CHIEF PORT.						
<i>Inland Steamers and Flats in Commission.</i>						
204	40	Steamer "Comet" - - -	2,013	162	2,175	
414	250	Steam Tug "Manora" - - -	1,369	128	1,497	
435 432	60 -	} Steamer "Jahlum" and Flat "Multan"	1,863	98	1,961	
			5,245	388	5,633	
<i>Coast and River Survey Vessels.</i>						
182	-	Schooner "Constance" - - -	-	8	8	
<i>Tug for Harbour Service.</i>						
472 ⁷ / ₃₂	200	Steamer "Dagmar" - - -	803	-	803	
<i>Other Vessels and Small Boats.</i>						
Hulks and Vessels in Ordinary - -			834	43	877	
40	10	Despatch Boat, Steamer "Snake" -	130	-	130	
Boats for the use of Dockyard - -			5,498	124	5,622	
5	-	Life Boat at Alibaug - - -	59	-	59	
308	100	Despatch Boat, Steamer "May Frere"	1,958	88	2,046	
			8,479	255	8,734	
<i>Turret Ships.</i>						
1,854	200	"Abyssinia" - - -	3,555	133	3,688	
2,187	250	"Magdala" - - -	3,376	133	3,509	
			6,931	266	7,197	
					42,215	
Carried forward - - - £.					65,558	276,176

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—continued.

	£.	£.	£.
Brought forward - - -	-	65,558	276,176
BOMBAY—continued.			
BUILDING AND REPAIRS OF SHIPS.			
Wages of Artificers, Builder's Department - - - - -	14,883		
Wages of Artificers, Steam Factory - - - - -	10,251		
Wages of Artificers, Marine Storekeeper's Department - - - - -	2,898		
Wages of Artificers, Dock Master's Department - - - - -	1,520		
Miscellaneous - - - - -	771		
		30,323	
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS - - - - -	-	10,726	
PURCHASE OF SHIPS AND VESSELS - - - - -	-	10,880	
COALS PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES, &c.			
	£.		
Coal and Fuel purchased in the Country - { Cost of Coal - - - 3,019			
Cost of Fuel - - - 343			
	3,362		
Coal and Steam Agencies :			
Coal Depôts - - - - -	1,105		
Two-thirds Freight on Coal imported from England - - - - -	4,107		
		8,574	
TIMBER, STORES, &c., PURCHASED IN THE COUNTRY.			
Timber and Spars - - - - -	1,655		
Metals, Machinery, and Stores, including Stationery and Miscellaneous - - - - -	12,226		
Freight, Carriage, and Stowage - - - - -	3,224		
		17,105	
MISCELLANEOUS.			
Sea Pilotage at Kurrachee - - - - -	451		
Passage, Freight, &c. - - - - -	790		
Shipping Fees and Sundries - - - - -	4,165		
Pensioners - - - - -	4,544		
Service Postage Stamps - - - - -	31		
Her Majesty's Vessels in Indian Seas - - - - -	5,233		
Survey of Bombay Harbour - - - - -	667		
Two-thirds Freight on Europe Stores - - - - -	735		
Lighthouses and Ships - - - - -	756		
Miscellaneous - - - - -	891		
		18,263	
		161,429	
Deduct,—Charges for service rendered to the Indo-European } Telegraph Department - - - - - }		8,322	
			153,107
TOTAL CHARGES IN INDIA - - - £.	-	-	429,283
CHARGES IN ENGLAND.			
Sundry Payments as in Home Accounts - - - - -	-	118,097	
Stores for India :	£.		
For Bengal : Miscellaneous Stores - - - - -	30,632		
For Madras : Miscellaneous Stores - - - - -	14,281		
	£.		
For Bombay : Coals - - - - -	2,169		
Miscellaneous Stores - - - - -	33,240		
	35,409		
		80,322	
			198,419
TOTAL MARINE CHARGES - - - £.			627,702

No. 21.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1876.

	£.	£.
INDIA.—GENERAL AND POLITICAL:		
Profits on Note Circulation, being Interest on Government Securities held by the Department of Issue of Paper Currency - - - - -	236,500	
Dividend on Shares held in the Bank of Bengal - - - - -	18,700	
Interest on Advances made to Service Funds - - - - -	2,240	
Interest on Advances to Native States - - - - -	21,649	
Interest on Sundry Accounts - - - - -	4,619	283,708
ODDH:		
Interest received on Balances due for Purchase Money of Waste Lands - - -	255	
Interest on Temporary Loans to Native Chiefs and others - - - - -	5,236	5,491
CENTRAL PROVINCES:		
Interest on Loan to Nagpore Municipality - - - - -	1,545	
Interest received on Balances due for Purchase Money of Waste Lands - - -	282	
Interest on Advances to Native States or private individuals - - - - -	1,751	
Interest on Arrears of Revenue - - - - -	33	3,611
BRITISH BURMAH:		
Interest received on Balances due for Purchase Money of Waste Lands - - -	2	2
ASSAM:		
Interest received on Balances due for Purchase Money of Waste Lands - - -	720	
Interest received on Balances due for Commutation of Land Tax - - - - -	542	1,262
BENGAL:		
Interest on Loans to Calcutta Municipality -	<div>Water - - - - - 22,650</div> <div>Drainage - - - - - 8,835</div> <div>Market - - - - - 5,769</div> <div>New Office building - - - - - 585</div>	
Interest on Loans to Burdwan Municipality - - - - -	212	
Interest on Loans to the Dacca Municipality and the Dacca Road Cess Committee -	175	
Interest on Loans to Arra Municipality - - - - -	20	
Interest on Loans to District Road Cess Committee - - - - -	62	
Interest on Debt of the Calcutta Port Fund - - - - -	3,971	
Interest on Advances to the Calcutta Port Trust - - - - -	21,478	
Interest on Loan and Advances for Hooghly Bridge - - - - -	9,994	
Interest on Advances to Cultivators - - - - -	5	
Interest on Law Charges - - - - -	7	
Interest on Arrears of Revenue - - - - -	77	
Interest received on Balances due for Purchase Money of Waste Lands - - -	1,548	
Interest on Sundry Accounts - - - - -	603	75,991
NORTH WESTERN PROVINCES:		
Interest on Temporary Loans to Native Chiefs or others - - - - -	12,456	
Interest on Advances to Cultivators - - - - -	299	
Interest received on Balances due for Purchase Money of Waste Lands - - -	30	
Interest on Sundry Accounts - - - - -	6	12,791
Carried forward - - - £.		382,856

No. 21.—Account of Interest Receipts for the Year ended 31st March 1876—*continued.*

	£.	£.
Brought forward - - -	-	382,856
PUNJAB:		
Interest on Temporary Loans to Native Chiefs or others - - - - -	449	
Interest received on Balances due for Purchase Money of Waste Lands - - -	19	
Interest on Loan to Umritsir Municipality - - - - -	512	
Interest on Loan to Simla Municipality - - - - -	292	
Interest on Advances to Cultivators - - - - -	506	
		1,778
MADRAS:		
Dividend on Shares held in the Bank of Madras - - - - -	3,937	
Interest on Loans to Madras Municipality - - - - -	6,456	
Interest on Loan to Negapatam Municipality - - - - -	90	
Interest on Loan to Ootacamund Municipality - - - - -	9	
Interest on Loan to Tinnevely Circle Municipality - - - - -	95	
Interest on Loan to Calicut Circle Municipality - - - - -	363	
Interest on Loan to Tellicherry Circle Municipality - - - - -	31	
Interest on Loan to Sydapet Circle Municipality - - - - -	21	
Interest on Advances and Loans to Native States or Private Individuals - -	7,137	
Interest on Arrears of Revenue - - - - -	8,817	
Interest on Sundry Accounts - - - - -	21	
		26,977
BOMBAY:		
Dividend on Shares held in the New Bank of Bombay, Limited - - - - -	3,000	
Interest on Advances made to Service Funds - - - - -	1,244	
Interest on Loan to Bombay Municipality for Construction of Vehar Water Works -	13,929	
Interest on Balance of Loan to Bombay Municipality of 15,00,000 rupees for General Purposes - - - - -	3,402	
Interest on Loan to Bombay Municipality of 15,00,000 rupees of 1872 - - - -	6,712	
Interest on Loan for Toolsee Water Works - - - - -	1,767	
Interest on Loan to Yeola Municipality - - - - -	34	
Interest on Loan to Broach and Carwar Municipalities - - - - -	72	
Interest on Loan to Carwar Local Fund - - - - -	37	
Interest on Loan to Bhewndy and Shikarpore Municipalities - - - - -	158	
Interest on Loan to Punderpoor Municipality - - - - -	154	
Interest on Loan to Indapur Municipality - - - - -	22	
Interest on Advances to Cultivators - - - - -	673	
Interest on Sundry Loans to Native Chiefs and others - - - - -	3,365	
Interest on Arrears of Revenue - - - - -	1,236	
Interest on Loan to Bombay Port Trust - - - - -	76,202	
Interest on Sundry Accounts - - - - -	1,298	
		113,305
TOTAL RECEIPTS IN INDIA - - - £.		524,916
RECEIPTS IN ENGLAND:		
Interest realised from Investment of Cash Balance - - - - -	33,767	
Interest on India Debt, remaining unclaimed for Ten Years, repaid by the Bank of England - - - - -	2,499	
Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - -	7	
		36,273
TOTAL INTEREST RECEIPTS - - - £.		561,189

No. 22.—ACCOUNT of the PUBLIC DEBT of *India*, and the INTEREST Paid thereon, for the Year ended 31st March 1876.

	Amount of Loan, 31st March 1876.	Rate of Interest per Cent.	Annual Amount of Interest.	Amount of Interest paid during the Year.
IN INDIA.				
Loan of 1859-60 - - - - -	10,201,670	5½	561,092	565,370
Transfer Loan of 1870 - - - - -	1,835,790	4½	82,611	79,504
Transfer Loan of 1871 - - - - -	221,900	4½	9,985	10,336
Transfer Loan of 1872 - - - - -	13,079,130	4½	588,561	582,562
Loan of 1824-25 - - - - -	31,808	4	1,272	399
Loan of 1828-29 - - - - -	10,730	4	429	318
Loan of 1832-33 - - - - -	1,250,006	4	50,000	47,029
Loan of 1835-36 - - - - -	3,144,790	4	125,792	125,097
Loan of 1842-43 - - - - -	14,472,620	4	578,905	566,552
Loan of 1854-55 - - - - -	6,613,720	4	264,549	289,429
Transfer Loan of 1st May 1865 - - - - -	17,300,762	4	692,030	602,773
Transfer Loan of 22nd April 1854 - - - - -	1,238,439	4	49,537	48,568
Loan of 1853-54 - - - - -	65,200	3½	2,282	1,680
Railway Loan from Maharajah Holkar - - - - -	890,000	4½	40,050	37,575
Debenture Loan of 1867-68 - - - - -	1,095,900	5	54,795	53,530
Promissory Notes for Mysore Family - - - - -	253,176	4	10,127	10,304
Railway Loan from Maharajah Sindiah - - - - -	1,000,000	4	40,000	38,902
	72,705,641	-	3,152,017	3,059,928
Deduct—portion paid in England of the sum of } 48,568 £, as shown below* - - - - - }	-	-	-	45,803
Paid in India on Loans in course of discharge:—				3,014,125
5 per Cent. Loan of 1856-57 - - - - -	-	-	-	1,888
5 per Cent. Loan of 1854-55 for Public Works - - - - -	-	-	-	1,217
4½ per Cent. Loan of 1856-57 - - - - -	-	-	-	23
Interest paid in India - - - - -	-	-	-	3,017,253
IN ENGLAND.				
East India Bonds - - - - -	3,996,700	4	159,868	159,868
India Debentures - - - - -	7,000,000	4	280,000	232,000
India 5 per Cent. Stock - - - - -	17,200,000	5	860,000	860,007
India 4 per Cent. Stock - - - - -	21,579,416	4	863,177	863,177
	49,776,116	-	2,163,045	2,115,052
Transfer Loan of 22nd April 1854* - - - - -	-	-	-	45,803
Interest paid in England - - - - -	-	-	-	2,160,855
TOTAL - - - £.	122,481,757	-	-	5,178,108

* Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.

No. 23.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1876, in continuation of the Account of the PUBLIC DEBT (Account No. 22).

	Amount 31st March 1875.	Amount 31st March 1876.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
INDIA.—GENERAL AND POLITICAL.	£.	£.	£.	£.
Treasury Notes issued in favour of Service Funds - -	756,668	755,732	4	32,461
Civil Fund - - - - -	478,159	555,980	4	22,145
Uncovenanted Service Family Pension Fund - - -	472,789	505,365	6	28,251
Amount appropriated for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	70,000	70,000	4	2,800
Sum deposited with Government by the late King of Oudh as Endowments for certain Charities and Pensions -	1,766,223	1,752,723	{ 6, 5, and 4 per cent. }	80,962
Sum deposited with Government by Raja Kalisunkur Ghosal as Endowment for a Blind Asylum at Benares - -	4,800	4,800	5	260
Deposits of Administrator General - - - - -	1,850	1,772	4	—
Sum deposited by the late Bhow Begum to provide for certain Stipends - - - - -	245,108	233,406	4	10,182
Regimental Savings Banks Deposits - - - - -	98,188	101,769	3½	7,418
Deposits in District Savings Banks - - - - -	6,474	9,472	3½	282
Balances of net Railway Traffic Receipts - - - -	-	-	5	34,970
General Family Pension Fund - - - - -	15,677	21,586	3½	504
Treasury Notes for Bhonsla Family Temples - - -	31,600	33,620	5	1,836
Balances of Railway Funds - - - - -	-	-	-	19,895
Miscellaneous Accounts - - - - -	-	-	-	479
	3,947,536	4,046,225	-	242,445
OUDEH.				
Deposits in District Savings Banks - - - - -	13,191	18,026	3½	551
Deposits of the Oudh Railway - - - - -	2,532	2,745	4	88
	15,723	20,771	-	639
CENTRAL PROVINCES.				
Deposits in District Savings Banks - - - - -	12,165	16,161	3½	512
BRITISH BURMAH.				
Deposits in District Savings Banks - - - - -	9,245	10,424	3½	359
ASSAM.				
Deposits in District Savings Banks - - - - -	6,642	7,798	-	266
BENGAL.				
Deposits in the Government Savings Bank (Calcutta) -	299,687	279,046	3½	11,724
Deposits in the District Savings Banks - - - -	66,674	82,612	3½	2,690
Law Charges - - - - -	-	-	-	3
Miscellaneous Accounts - - - - -	-	-	-	80
	366,361	361,658	-	14,497
Carried forward - - - £.	4,357,672	4,403,037	-	258,718

No. 23.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1876, &c.—*continued*.

	Amount 31st March 1875.	Amount 31st March 1876.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
	£.	£.	£.	£.
Brought forward - - -	4,357,672	4,463,037	- - -	258,718
NORTH-WESTERN PROVINCES.				
Deposits in District Savings Banks - - - - -	28,548	34,812	3½	1,165
Local Loans, or sums deposited with Government by Native Chiefs as Charitable Endowments - - - - - }	- - -	- - -	4 and 6	863
	28,548	34,812	- - -	2,028
PUNJAB.				
Deposits in District Savings Banks - - - - -	20,407	25,530	3½	818
MADRAS.				
Treasury Notes of Service Funds - - - - -	731,202	839,152	4	26,906
Civil Fund - - - - -	87,843	57,948	5	5,888
Apothecaries' Fund - - - - -	2,017	2,291	4	74
Deposits of the Administrator General - - - - -	- - -	- - -	4	34
Government Savings Bank Deposits - - - - -	226,692	234,287	4	7,472
Soldiers' Deposits in Regimental Savings Banks - - -	32,600	23,616	4	1,687
Treasury Notes of Soldiers' Savings Bank Deposits - -	350	350	4	-
Local Loans (these are irredeemable annuities granted many years ago at the nominal rate of interest of 8 and 6 per cent.) - - - - - }	- - -	- - -	- - -	2,587
Educational Funds - - - - -	- - -	- - -	- - -	1,935
Charitable Funds - - - - -	- - -	- - -	- - -	306
Miscellaneous Accounts - - - - -	- - -	- - -	- - -	479
Balances of Madras Railway Special Funds - - - - -	- - -	- - -	- - -	157
	1,080,704	1,157,644	- - -	47,525
BOMBAY.				
Civil Service Provident Fund - - - - -	580,045	603,724	8	29,671
Uncovenanted Service Family Pension Fund - - - - -	27,921	31,759	5	1,606
Deposits of the Administrator General - - - - -	9,000	9,000	4	984
Government Savings Bank Deposits - - - - -	886,070	938,604	3½	34,711
Soldiers' Deposits in Regimental Savings Banks - - -	40,210	45,969	3½	1,494
Educational Funds - - - - -	- - -	- - -	6 and 5	1,244
Charitable Funds - - - - -	- - -	- - -	6 and 5	3,210
Bombay Island Police Fund - - - - -	- - -	- - -	4½	1,279
Miscellaneous Accounts - - - - -	- - -	- - -	- - -	1,527
Compensation for Land taken for public purposes - -	- - -	- - -	- - -	504
Law Charges - - - - -	- - -	- - -	- - -	8
	1,543,246	1,629,056	- - -	76,238
TOTAL in INDIA - - - - £.	7,080,577	7,310,079	- - -	385,327
Charges in England:—				
Interest on Deposits in Regimental Savings Banks of men returned from India - - - - - }	- - -	- - -	- - -	533
GRAND TOTAL - - - - £.	7,080,577	7,310,079	- - -	385,860

No. 24.—ACCOUNT OF RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Subscriptions to the Military Fund - - -	53,068	-	-	-	-	-	-	-	50,230	55,930	159,228
Subscriptions to the Military Orphan Fund - -	28,510	-	-	-	-	-	-	-	-	-	28,510
Subscriptions to the Medical Retiring Fund - -	11,929	-	-	-	-	-	-	-	11,788	3,695	27,412
Amount appropriated from the Capital Account of the Military Fund - - -	-	-	-	-	-	-	-	-	111,872	59,071	170,943
Amount appropriated from the Capital Account of the Military Orphan Fund - - -	22,812	-	-	-	-	-	-	-	-	-	22,812
Amount appropriated from the Capital Account of the Medical Retiring Fund - - -	146,933	-	-	-	-	-	-	-	68,604	4,335	219,872
Contributions for Pensions, Gratuities, &c. - -	5,263	1,407	145	417	88	5,068	2,366	2,083	1,740	8,813	27,390
TOTAL RECEIPTS IN INDIA - - - £.	268,515	1,407	145	417	88	5,068	2,366	2,083	244,234	131,844	656,167
Receipts in England as in Home Accounts - - -	-	-	-	-	-	-	-	-	-	-	92,999
TOTAL RECEIPTS - - - £.	-	-	-	-	-	-	-	-	-	-	749,166

No. 25.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1876.

SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.	£.	£.	SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES—continued.	£.	£.
INDIA—GENERAL AND POLITICAL:			Brought forward - - -	-	417,203
Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	23,976		NORTH WESTERN PROVINCES.		
Compassionate Allowances - - -	6,412		Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	45,770	
Gratuities - - - - -	710		Compassionate Allowances - - -	7,772	
Donation to Bengal Civil Fund - -	32,461		Gratuities - - - - -	2,529	
Pensions of the Military Fund - - -	7,477		Covenanted Civil Service Annuities - -	2,039	58,110
Pensions of the Military Orphan Fund -	11,218				
Pensions of the Medical Retiring Fund -	141,383		PUNJAB.		
Covenanted Civil Service Annuities - -	91,847	315,484	Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	22,896	
			Compassionate Allowances - - - - -	3,288	
ODDH.			Gratuities - - - - -	2,873	29,057
Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	6,975				
Compassionate Allowances - - -	881		MADRAS.		
Gratuities - - - - -	373	8,179	Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	46,466	
			Compassionate Allowances - - - - -	8,103	
CENTRAL PROVINCES.			Gratuities - - - - -	3,051	
Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	6,160		Donation to Madras Civil Fund - - -	52,967	
Compassionate Allowances - - -	3,899		Pensions of the Military Fund - - -	19,085	
Gratuities - - - - -	1,216	11,275	Pensions of the Medical Retiring Fund -	2,515	
			Covenanted Civil Service Annuities - -	21,753	153,940
BRITISH BURMAH.					
Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	6,674		BOMBAY AND SINDH.		
Gratuities - - - - -	1,137	7,811	Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	62,149	
			Compassionate Allowances - - - - -	12,775	
ASSAM.			Gratuities - - - - -	2,394	
Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	3,034		Donation to Bombay Provident Fund -	26,027	
Compassionate Allowances - - -	69		Pensions of the Military Fund - - -	14,268	
Gratuities - - - - -	214	3,317	Covenanted Civil Service Annuities - -	22,872	140,485
BENGAL.			TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES in INDIA - - - £.		798,795
Superannuation and Retired Allowances of the Revenue and other Public Departments - - - - -	60,684				
Compassionate Allowances - - -	3,972		CHARGES IN ENGLAND.		
Gratuities - - - - -	6,481	71,137	Payments as in Home Accounts - - - - -		1,140,510
Carried forward - - - £.		417,203	TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES - - - - - £.		1,939,305

No. 26.—ABSTRACT ACCOUNT of GAIN by EXCHANGE on TRANSACTIONS with LONDON
for the Year ended 31st March 1876.

GAIN BY EXCHANGE ON TRANSACTIONS WITH GUARANTEED RAILWAY AND OTHER COM- PANIES.	India.	Madras.	Total Gain by Exchange on Railway Transactions.	—
On Net Traffic Receipts of the following Guaranteed Railways:	£.	£.	£.	£.
Madras Railway - - - - -	17,094			
South Indian Railway - - - - -	3,059			
Great Indian Peninsula Railway - - - - -	82,089			
Bombay, Baroda, and Central India Railway - - - - -	23,772			
Sindh, Punjab, and Delhi Railway - - - - -	48,135			
East Indian Railway, Main Line - - - - -	131,848			
Ditto - Jubbulpore Line - - - - -	7,186			
Eastern Bengal Railway - - - - -	9,680			
Madras Irrigation and Canal Company - - - - -	-	—1,295		
	322,863	—1,295	321,568	
On Capital Account:				
East Indian Railway, Main Line - - - - -	12,697			
Ditto - Jubbulpore Line - - - - -	1,810			
Eastern Bengal Railway - - - - -	2,379			
Madras Railway - - - - -	6,888			
South Indian Railway - - - - -	—10,449			
Sindh, Punjab, and Delhi Railway - - - - -	—20,409			
Great Indian Peninsula Railway - - - - -	32,812			
Bombay, Baroda, and Central India Railway - - - - -	9,865			
	35,593	-	35,593	
ON OTHER TRANSACTIONS WITH LONDON:	358,456	—1,295	357,161	
Government of India - - - - -	6,916			
	365,372	-	-	365,372
Oudh - - - - -	-	-	-	377
British Burmah - - - - -	-	-	-	715
Bengal - - - - -	-	-	-	2,669
North Western Provinces - - - - -	-	-	-	3,253
Punjab - - - - -	-	-	-	416
Madras - - - - -	-	9,549	-	-
	-	8,254	-	8,254
Bombay - - - - -	-	-	-	14,309
TOTAL GAIN by EXCHANGE on TRANSACTIONS with LONDON - - - £.				395,365

No. 27.—ABSTRACT ACCOUNT of LOSS by EXCHANGE on TRANSACTIONS with LONDON
for the Year ended 31st March 1876.

On Bills of the Secretary of State for India, Discharged at:— (See Account No. 78).	India.	Madras.	Bombay.	—
	£.	£.	£.	£.
Calcutta - - - - -	897,179	897,179	—	
Madras - - - - -	28,857	—	28,857	
Bombay - - - - -	497,016	-	497,016	
	1,423,052			
On other Transactions with London:				
Government of India - - - - -	4,038	—	—	
	901,217	-	-	901,217
Central Provinces - - - - -	-	-	-	1
British Burmah - - - - -	-	-	-	707
Bengal - - - - -	-	-	-	13
North Western Provinces - - - - -	-	-	-	9
Punjab - - - - -	-	-	-	6
Madras - - - - -	-	50	—	-
	-	28,907	-	28,907
Bombay - - - - -	-	-	1,782	
	-	-	498,798	498,798
TOTAL LOSS by EXCHANGE on TRANSACTIONS with LONDON - - - £.				1,429,658

No. 29.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1876.

MISCELLANEOUS CHARGES.					£.	£.	£.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL.							
Remittance of Treasure	-	-	-	-	4,847		
Discount on Supply Bills	-	-	-	-	1,792		
Special Commissions of Inquiry	-	-	-	-	1,412		
Rewards for Proficiency in Oriental Languages	-	-	-	-	390		
Miscellaneous and Unforeseen Charges	-	-	-	-	46,655	55,096	
ODDH.							
Remittance of Treasure	-	-	-	-	368		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	-	-	-	-	8		
Miscellaneous and Unforeseen Charges	-	-	-	-	966	1,342	
CENTRAL PROVINCES.							
Remittance of Treasure	-	-	-	-	311		
Discount on Supply Bills	-	-	-	-	10		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	-	-	-	-	74		
Miscellaneous and Unforeseen Charges	-	-	-	-	399		
Rewards for Proficiency in Oriental Languages	-	-	-	-	36	830	
BRITISH BURMAH.							
Remittance of Treasure	-	-	-	-	1,164		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	-	-	-	-	20		
Rewards for Proficiency in Oriental Languages	-	-	-	-	50		
Famine Relief Charges	-	-	-	-	2,010		
Miscellaneous and Unforeseen Charges	-	-	-	-	100	3,344	
ASSAM.							
Rewards for Proficiency in Oriental Languages	-	-	-	-	87		
Remittance of Treasure	-	-	-	-	1,227	1,314	
BENGAL.							
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	-	-	-	-	682		
Rewards for Proficiency in Oriental Languages, &c.	-	-	-	-	1,261		
Remittance of Treasure	-	-	-	-	4,050		
Special Commission of Inquiry	-	-	-	-	155		
Miscellaneous and Unforeseen Charges	-	-	-	-	16,695	22,843	
NORTH WESTERN PROVINCES.							
Special Commissions of Inquiry	-	-	-	-	246		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	-	-	-	-	85		
Remittance of Treasure	-	-	-	-	2,567		
Rewards for Proficiency in Oriental Languages, &c.	-	-	-	-	100		
Miscellaneous and Unforeseen Charges	-	-	-	-	4,046	7,044	
PUNJAB.							
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	-	-	-	-	237		
Remittance of Treasure	-	-	-	-	2,192		
Victualling Forts	-	-	-	-	653		
Rewards for Proficiency in Oriental Languages	-	-	-	-	272		
Miscellaneous and Unforeseen Charges	-	-	-	-	5,146	8,500	
MADRAS.							
Rewards for Proficiency in Oriental Languages, &c.	-	-	-	-	220		
Remittance of Treasure	-	-	-	-	2,350		
Discount on Supply Bills	-	-	-	-	375		
Two-thirds Freight on Europe Stores	-	-	-	-	332		
Miscellaneous and Unforeseen Charges	-	-	-	-	25,557	28,834	
BOMBAY AND SINDH.							
Special Commissions of Inquiry	-	-	-	-	3,959		
Discount on Supply Bills	-	-	-	-	740		
Travelling Allowances to Officers attending Examination	-	-	-	-	216		
Rewards for Proficiency in Oriental Languages, &c.	-	-	-	-	773		
Remittance of Treasure	-	-	-	-	3,216		
Subscriptions to Reuter's Telegrams, &c.	-	-	-	-	720		
Miscellaneous and Unforeseen Charges	-	-	-	-	9,560	19,184	
TOTAL MISCELLANEOUS CHARGES IN INDIA					£.		148,331
CHARGES IN ENGLAND.							
Payments as in Home Accounts	-	-	-	-	-		38,430
TOTAL MISCELLANEOUS CHARGES					£.		186,761

No. 30.—ACCOUNT OF REFUNDS AND DRAWBACKS for the Year ended 31st March 1876.

	India, - General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue - - - - -	6,626	1,943	1,074	634	1,818	7,424	4,459	6,114	6,804	61,444	98,340
Forest - - - - -	1	1,422	41	-	115	-	-	3	17	1,296	2,895
Excise on Spirits and Drugs - - - - -	-	84	119	589	96	312	120	252	1,149	600	3,321
Assessed Taxes - - - - -	17	4	-	-	-	105	10	-	25	6	167
Stamps - - - - -	385	1,009	1,334	1,075	146	11,613	3,399	1,703	10,537	5,355	36,556
TOTAL* - - - - - £.	7,029	4,462	2,568	2,298	2,175	19,454	7,988	8,072	18,532	68,701	141,279
Customs - - - - -	-	-	2	13,962	-	6,993	-	202	4,135	40,446	65,740
Salt - - - - -	5	-	82	369	-	27,148	-	3	984	6,196	34,787
Opium - - - - -	-	-	-	-	-	831	-	-	-	3	831
Post Office - - - - -	250	-	-	-	-	-	-	-	-	-	250
Telegraph - - - - -	2,536	-	-	-	-	-	-	-	-	-	2,536
Law and Justice - - - - -	106	728	1,787	6,732	1,216	12,028	4,106	3,605	4,054	3,048	37,410
Marine - - - - -	-	-	-	11	-	14	-	-	-	-	25
Interest - - - - -	-	-	-	-	-	-	-	-	-	174	174
Miscellaneous, including Military and Public Works - - - - -	7,020	121	27	1	923	36,369	2,491	1,286	2,725	2,323	53,289
TOTAL - - - - - £.	16,946	5,311	4,466	23,376	4,314	102,837	14,585	13,168	30,430	120,891	336,324

* For comparison with figures given in Account No. 3a, page 11.

No. 31.—ACCOUNT of CHARGES of ADMINISTRATION, for the Year ended 31st March 1876.

ADMINISTRATION.		£.	£.
INDIA—GENERAL AND POLITICAL.			
Salary of the Governor General - - - - -		25,080	
Staff and Household Charges of the Governor General - - - - -		7,736	
Durbar Fund - - - - -		12,000	
Tour Expenses, viz.:	£.		
Extra Allowances to Clerks and Servants when absent from Calcutta - - - - -	10,111		
Travelling Allowances - - - - -	21,170		
Commissariat Carriage and Supplies - - - - -	6,582		
House Rent - - - - -	5,949		
Dāk, Bullock Train, and Railway Train hire - - - - -	6,131		
Miscellaneous - - - - -	16,326		
		66,269	
Salaries of Members of the Supreme Council - - - - -		44,226	
Legislative Council - - - - -		17,453	
Secretariats:	£.		
Financial Department - - - - -	18,970		
Home Department - - - - -	15,207		
Foreign Department - - - - -	23,224		
Translator's Department - - - - -	1,084		
Military Department - - - - -	27,372		
Public Works Department - - - - -	31,153		
Revenue Department - - - - -	20,887		
		137,897	
Consulting Naval Officer - - - - -		4,396	
Commissioners - - - - -		4,396	
Comptroller General's Department - - - - -		28,625	
Public Works Office of Account and Audit - - - - -		12,461	
Paper Currency Office - - - - -		8,670	
Money Order Office - - - - -		3,115	
Allowance to Bank of Bengal for Management of the Public Debt and General Treasury - - - - -		17,601	
Printing Establishments and Charges - - - - -		53,932	
			443,857
ODDH.			
Chief Commissioner at Lucknow: Salary and Allowances - - - - -		5,212	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges - - - - -		10,250	
Tour Expenses - - - - -		579	
Commissioners: Salaries, Establishment and Contingent Charges - - - - -		19,487	
			35,528
CENTRAL PROVINCES.			
Chief Commissioner at Nagpore: Salary and Allowances - - - - -		5,387	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges - - - - -		8,712	
Tour Charges - - - - -		1,410	
Commissioners: Salaries, Establishment and Contingent Charges - - - - -		19,356	
Office of Account: Salary, Establishment and Contingent Charges - - - - -		6,127	
Paper Currency Office - - - - -		669	
			41,661
BRITISH BURMAH.			
Chief Commissioner at Rangoon: Salary and Allowances - - - - -		5,324	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges - - - - -		8,552	
Tour Expenses - - - - -		540	
Commissioners: Salaries, Establishment and Contingent Charges - - - - -		14,206	
Office of Account: Salary, Establishment and Contingent Charges - - - - -		7,975	
			36,687
ASSAM.			
Chief Commissioner at Shillong: Salary and Allowances - - - - -		5,000	
Tour Charges - - - - -		399	
Secretaries to the Chief Commissioner: Salaries, Establishment and Contingencies - - - - -		6,971	
Office of Account: Salaries, Establishment and Contingencies - - - - -		4,264	
			16,634
BENGAL.			
Salary of the Lieutenant Governor - - - - -		9,890	
Staff and Household of the Lieutenant Governor - - - - -		2,993	
Tour Charges - - - - -		4,455	
Legislative Council - - - - -		3,184	
Secretaries to Government: Salaries, Establishment and Contingencies - - - - -		34,687	
Board of Revenue: Salaries, Establishment and Contingencies - - - - -		24,973	
Commissioners: Salaries, Establishment and Contingencies - - - - -		45,822	
Accountant General: Salaries, Establishment and Contingencies - - - - -		22,734	
Allowance to Bank of Bengal for conducting the Business of the Presidency Savings Bank - - - - -		1,475	
Stationery Office at the Presidency - - - - -		4,599	
Stationery purchased in the Country - - - - -		7,484	
Two-thirds Freight on Europe Stores - - - - -		782	
			162,578
Carried forward - - - £.			736,945

No. 31.—Account of Charges of Administration, for the Year ended 31 March 1876—*continued.*

	£.	£.
Brought forward - - -	-	736,945
ADMINISTRATION—continued.		
NORTH WESTERN PROVINCES.		
Salary of the Lieutenant Governor - - - - -	9,600	
Staff and Household of the Lieutenant Governor - - - - -	2,611	
Tour Charges - - - - -	14,630	
Secretaries to Government: Salaries, Establishment and Contingent Charges - - - - -	18,244	
Board of Revenue: Salaries, Establishment and Contingent Charges - - - - -	22,095	
Commissioners: Salaries, Establishment and Contingent Charges - - - - -	35,989	
Accountant General: Salaries, Establishment and Contingent Charges - - - - -	19,714	
Paper Currency Office - - - - -	1,801	
Translator's Department - - - - -	835	
		125,519
PUNJAB.		
Salary of the Lieutenant Governor - - - - -	9,600	
Staff and Household of the Lieutenant Governor - - - - -	1,844	
Tour Charges - - - - -	7,615	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges - - - - -	14,116	
Military Secretary to Government: Salaries, Establishment and Contingent Charges - - - - -	3,570	
Financial Commissioner: Salary, Establishment and Contingent Charges - - - - -	11,917	
Commissioners: Salaries, Establishment and Contingent Charges - - - - -	50,868	
Accountant General: Salaries, Establishment and Contingent Charges - - - - -	12,313	
Paper Currency Office - - - - -	1,134	
		112,977
MADRAS.		
Salary of the Governor - - - - -	12,491	
Staff and Household of the Governor - - - - -	13,777	
Tour Charges - - - - -	347	
Salaries of Members of Executive Council - - - - -	12,313	
Legislative Council - - - - -	1,286	
Civil Secretaries to Government: Salaries, Establishment and Contingencies - - - - -	23,480	
Military Secretary: Salaries, Establishment and Contingencies - - - - -	6,592	
Board of Revenue: Salaries, Establishment and Contingencies - - - - -	17,856	
Accountant General: Salaries, Establishment and Contingencies - - - - -	19,421	
Paper Currency Office - - - - -	2,750	
Money Order Office - - - - -	479	
Allowance to Bank of Madras for Management of the Public Debt, General Treasury, and Presidency Savings Bank - - - - -	5,595	
Stationery Office at the Presidency - - - - -	1,994	
Stationery purchased in the Country - - - - -	3,563	
Two-thirds Freight on Europe Stores - - - - -	500	
		122,444
BOMBAY.		
Salary of the Governor - - - - -	12,800	
Staff and Household of the Governor - - - - -	6,982	
Expenditure from Contract Allowance for the Governor's Tour and Household Expenses - - - - -	11,469	
Tour Charges - - - - -	1,797	
Commissioner in Sindh: Salaries, Establishment and Contingencies - - - - -	11,103	
Salaries of Members of the Executive Council - - - - -	12,288	
Civil Secretaries to Government: Salaries, Establishment and Contingencies - - - - -	31,129	
Military Secretary: Salaries, Establishment and Contingencies - - - - -	7,784	
Commissioners: Salaries, Establishment and Contingencies - - - - -	16,494	
Accountant General: Salaries, Establishment and Contingencies - - - - -	23,521	
Paper Currency Office - - - - -	8,290	
Money Order Office - - - - -	901	
Allowance to New Bank of Bombay, Limited, for Management of the Public Debt, General Treasury, and Presidency Savings Bank - - - - -	7,956	
Stationery Office at the Presidency - - - - -	2,529	
Stationery purchased in the Country - - - - -	2,430	
		157,473
TOTAL in INDIA - - - £.		1,255,358
CHARGES IN ENGLAND.		
Stores for India:	£.	
For Bengal - - - - -	121,923	
For Madras - - - - -	26,214	
For Bombay - - - - -	60,895	
	209,032	
Other Charges, as in Home Accounts - - - - -	232,975	
		442,007
TOTAL ADMINISTRATION CHARGES - - - £.		1,697,365

No. 32.—ACCOUNT of CHARGES of MINOR DEPARTMENTS for the Year ended 31st March 1876.

MINOR DEPARTMENTS.	£.	£.	MINOR DEPARTMENTS—continued.	£.	£.
INDIA—GENERAL AND POLITICAL.			Brought forward - - -	-	222,349
Surveyor General's Department:			BENGAL.		
Superintending Officers - - -	5,625		Meteorological Department - - -	1,042	
Office Establishment and Drawing } - - -	5,604		Emigration - - - - -	2,063	
Branch - - - - -			Examination - - - - -	35	
Lithographic Establishment - - -	3,482		Statistical Department - - -	244	
Photographic Establishment - - -	2,115		Chinchona Plantations - - -	7,169	
Engraving Establishment - - -	5,839		Donation to Scientific Societies - - -	6,479	
Miscellaneous Contingent Charges - -	4,775	27,440	Public Exhibition and Fairs - - -	33	
Mathematical Instrument Factory (including Cost of Instruments purchased in India) - - -	-	4,695	Census - - - - -	59	
Great Trigonometrical Survey:			Experimental Factories - - - -	3	17,127
Superintending Officers - - -	25,591		NORTH WESTERN PROVINCES.		
Office Establishment at Head Quarters - -	4,934		Central and other Museums - - -	74	
Pay of Field Establishment - - -	24,481		Meteorological Department - - -	1,234	
General Charges of the Survey - - -	17,000	72,006	Emigration - - - - -	32	
Topographical Survey:			Tea Nurseries and Plantations - - -	190	
Superintending Officers - - -	12,796		Gazetteer and Statistical Memoirs - - -	1,495	
Surveyors and Establishment - - -	20,536		Model Farms - - - - -	908	
General Charges of the Survey - - -	15,280	48,612	Preservation of Antiquities - - -	543	
Biological Survey:			Miscellaneous - - - - -	100	4,576
Superintending Officers - - -	18,547		PUNJAB.		
Establishment - - - - -	678		Meteorological Department - - -	463	
General Charges (including Maintenance of Library and Museum and Publication of Memoirs, &c.) - - -	5,386	24,611	Donation to Scientific Societies - - -	617	
Indian Museum (Calcutta) - - - - -	-	5,070	Bull and Stallion Charges - - -	4,424	
Meteorological Department - - - - -	-	3,593	Compilation of Punjab Gazetteer - - -	36	
Board of Examiners - - - - -	-	2,937	Experimental Farms - - - - -	499	6,039
Archæological Department - - - - -	-	4,786	MADRAS.		
Cotton Department - - - - -	-	126	Meteorological Department - - -	1,132	
Observatory - - - - -	-	637	Examinations of Officers of the Covenanted Civil Service and of Candidates for admission to the Uncovenanted Civil Service - - -	205	
Director of Statistics - - - - -	-	692	Chinchona Plantations - - - - -	4,742	
Spectator General of Fisheries - - -	-	500	Astronomical Observatory - - -	1,777	
Chinchona Plantation - - - - -	-	20	Census Charges - - - - -	4	
Government Bull and Stallion Charges - -	-	120	Donation to Agricultural and Scientific Societies - - - - -	350	
Public Exhibition and Fairs - - - - -	-	56	Public Exhibition and Fairs - - -	2	
Special Astronomical Observations - - -	-	2,404	Emigration - - - - -	1,127	
Model Farms - - - - -	-	99	Gazetteer and Statistical Memoirs - - -	200	9,539
Donation to Scientific Societies - - -	-	15,000	BOMBAY.		
ODDH.		213,404	Meteorological Department - - -	53	
Emigration - - - - -	6		Cotton Department - - - - -	2,093	
Gazetteer and Statistical Memoirs - - -	74		Chinchona Plantations - - - - -	90	
Miscellaneous - - - - -	1,233	1,313	Observatories - - - - -	1,941	
CENTRAL PROVINCES.			Experimental Factories - - - - -	1,417	
Model Farm - - - - -	1,217		Donation to Scientific Societies, &c. - -	1,253	
Donation to Scientific Societies - - -	120		Public Exhibition and Fairs - - -	303	
Bull and Stallion Charges - - - - -	125		Bull and Stallion Charges - - - - -	2,820	
Tea Nurseries and Plantations - - -	31		Gazetteer and Statistical Memoirs - - -	1,359	
Miscellaneous - - - - -	25	1,518	Statistical Department - - - - -	181	
BRITISH BURMAH.			Other Items - - - - -	2,366	13,981
Meteorological Department - - - - -	4		TOTAL CHARGES in INDIA - - - £.		273,611
Emigration - - - - -	2,000		CHARGES IN ENGLAND.		
Veterinary Class - - - - -	925		Stores for India:		
Donation to Scientific Societies - - -	120		For Bengal - - - - -	14,495	
Bull and Stallion Charges - - - - -	420		For Madras - - - - -	68	
Exploration of Coal - - - - -	28		For Bombay - - - - -	151	
Public Exhibition and Fairs - - - - -	334			14,714	
Miscellaneous - - - - -	33	3,864	Other Charges, as in Home Accounts -	21,074	35,788
ASSAM.			TOTAL MINOR DEPARTMENTS - - - £.		309,399
Meteorological Department - - - - -	281				
Land and Labour Transport - - - - -	1,336				
Census Charges - - - - -	3				
Public Exhibitions and Fairs - - - - -	170				
Exploration of Coal - - - - -	460	2,250			
Carried forward - - - £.		222,349			

No. 33.—ACCOUNT OF CHARGES OF THE ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stipend of the Bishop	4,773	-	-	-	-	-	-	-	2,560	765	8,098
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional ser- vice)	3,892	2,940	2,493	2,804	933	15,664	14,681	17,411	26,166	19,945	106,334
Establishments	215	209	174	384	62	2,730	953	1,086	2,577	1,739	19,129
Church of Scotland:*											
Pay of Chaplains	-	-	-	30	-	1,647	1,120	348	2,119	2,283	7,547
Church Establishments	-	-	-	-	-	300	65	19	189	163	736
Allowances to Bishops and Priests of the Church of Rome*	24	-	-	369	-	630	600	-	-	1,893	3,506
Contingent Charges (including Travelling Allowances, House Rent, petty Con- struction and Repairs, &c.)	2,136	395	532	554	219	2,637	2,142	2,534	4,703	4,200	20,052
TOTAL ECCLESIASTICAL CHARGES IN INDIA* } - £.	11,040	3,544	3,204	4,132	1,214	23,608	19,561	21,398	38,314	30,987	157,002
CHARGES IN ENGLAND:											
Passage and Outfit of Chaplains on appointment	-	-	-	87,701	-	-	-	-	-	150	900
Stores for India: Akar-cloths, Commu- nion-plate, Bibles, &c.	-	-	-	450	-	-	-	-	300	55	156
TOTAL ECCLESIASTICAL CHARGES* - £.	-	-	-	88,234	-	-	-	-	38,632	31,192	158,038

* Exclusive of certain payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments. (See Account 41, page 81).

No. 34.—ACCOUNT OF CHARGES OF THE MEDICAL DEPARTMENT for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Consolidated Salaries of Medical Officers and Allowances of Regimental Medical Officers in charge of Civil Stations	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928
TOTAL MEDICAL CHARGES - £.	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928

**No. 35.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other Foreign Services
for the Year ended 31st March 1876.**

POLITICAL AGENCIES.										£.	£.	£.
INDIA—GENERAL AND POLITICAL.												
Residents and Political Agents, &c., at Foreign Courts: Salaries	-	-	-	-	-	-	-	-	-	81,293		
Establishments	-	-	-	-	-	-	-	-	-	23,999		
Mhairwarrah Battalion	-	-	-	-	-	-	-	-	-	11,789		
Contingent Charges	-	-	-	-	-	-	-	-	-	19,727		
Durbar Presents and Allowances to Vakeels, &c.	-	-	-	-	-	-	-	-	-	17,507		
Special Political Charges	-	-	-	-	-	-	-	-	-	4,000		
Entertainment of Envoys and Chiefs	-	-	-	-	-	-	-	-	-	25,541		
Sundry Items	-	-	-	-	-	-	-	-	-	12,320		
CENTRAL PROVINCES.											196,176	
Durbar Presents	-	-	-	-	-	-	-	-	-	2		
Miscellaneous	-	-	-	-	-	-	-	-	-	296		
BRITISH BURMAH.											298	
Political Agents: Salaries	-	-	-	-	-	-	-	-	-	5,409		
Establishments and Charges	-	-	-	-	-	-	-	-	-	3,723		
Durbar Presents	-	-	-	-	-	-	-	-	-	153		
State Prisoners	-	-	-	-	-	-	-	-	-	2,605		
Expedition to Western China	-	-	-	-	-	-	-	-	-	1,606		
Mandalay Mission	-	-	-	-	-	-	-	-	-	2,797		
Karenese Expedition	-	-	-	-	-	-	-	-	-	1,118		
Miscellaneous	-	-	-	-	-	-	-	-	-	2,869		
ASSAM.											20,280	
Political Establishments and Contingent Charges	-	-	-	-	-	-	-	-	-	328		
Durbar Presents	-	-	-	-	-	-	-	-	-	412		
Miscellaneous	-	-	-	-	-	-	-	-	-	1,240		
BENGAL.											1,980	
Political: Establishments and Contingent Charges	-	-	-	-	-	-	-	-	-	612		
Durbar Presents and Allowances to Vakeels, Natives of Rank, &c.	-	-	-	-	-	-	-	-	-	4,456		
Miscellaneous	-	-	-	-	-	-	-	-	-	668		
NORTH-WESTERN PROVINCES.											5,726	
Establishments	-	-	-	-	-	-	-	-	-	220		
Contingent Charges	-	-	-	-	-	-	-	-	-	14		
State Prisoners	-	-	-	-	-	-	-	-	-	2,729		
Sundry Items	-	-	-	-	-	-	-	-	-	318		
PUNJAB.											3,281	
Salaries of Political Agents, &c.	-	-	-	-	-	-	-	-	-	5,163		
Establishments and Charges	-	-	-	-	-	-	-	-	-	2,496		
Payments for Guarding Hill Passes	-	-	-	-	-	-	-	-	-	2,703		
Durbar Presents	-	-	-	-	-	-	-	-	-	3,485		
Entertainment of Envoys and Chiefs	-	-	-	-	-	-	-	-	-	5,541		
Special Political Charges	-	-	-	-	-	-	-	-	-	58,663		
Allowance to Cabul Refugees	-	-	-	-	-	-	-	-	-	2,252		
Yarkand Expedition:										£.		
Salaries	-	-	-	-	-	-	-	-	-	2,998		
Establishment	-	-	-	-	-	-	-	-	-	461		
Durbar Presents	-	-	-	-	-	-	-	-	-	497		
Reception of Envoy	-	-	-	-	-	-	-	-	-	364		
Postal and Intelligence	-	-	-	-	-	-	-	-	-	282		
Miscellaneous	-	-	-	-	-	-	-	-	-	1,126		
Sundry Items	-	-	-	-	-	-	-	-	-	5,728		
										9,746		
MADRAS.											95,777	
Residents and Agents at Foreign Courts: Salaries	-	-	-	-	-	-	-	-	-	6,671		
Establishments and Contingent Charges	-	-	-	-	-	-	-	-	-	4,681		
State Prisoners	-	-	-	-	-	-	-	-	-	548		
Sundry Items	-	-	-	-	-	-	-	-	-	40		
BOMBAY.											11,940	
Residents and Agents at Foreign Courts: Salaries	-	-	-	-	-	-	-	-	-	37,352		
Establishments and Contingent Charges	-	-	-	-	-	-	-	-	-	21,489		
Durbar Presents	-	-	-	-	-	-	-	-	-	3,617		
Travelling Allowances	-	-	-	-	-	-	-	-	-	5,068		
Sundry Items	-	-	-	-	-	-	-	-	-	11,248		
TOTAL IN INDIA											78,774	
CHARGES IN ENGLAND.												
Stores for India: For use at Political Agencies	-	-	-	-	-	-	-	-	-	£.	296	
Other Payments as in Home Accounts	-	-	-	-	-	-	-	-	-	14,997		
TOTAL POLITICAL AGENCIES												15,293
												429,535

No. 36.—ACCOUNT of ALLOWANCES and ASSIGNMENTS under TREATIES and ENGAGEMENTS
for the Year ended 31st March 1876.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.	£.	£.
INDIA—GENERAL AND POLITICAL.		
Pension of Wajid Ali Shah, ex-King of Oudh - - - - -	114,000	
Portion of Pension of Maharaja Dhulip Singh, paid in India - - - - -	1,200	
Pension granted to Nawab Ikbal-ud-dowla, a member of the late Royal Family of Oudh, } for life, for services to the British Government - - - - -	3,000	
Pensions to the Family of the ex-Rajah of Coorg - - - - -	484	
Compensation to Holkar for one-third share of Revenue of Pergunnah Kesha Roy Patan, } which was made over to the Boondee State in 1818 - - - - -	2,948	
Pagoda and Mosque Allowances in Coorg - - - - -	3,282	
Pensions exceeding 5,000 rupees per annum, but not exceeding 20,000 rupees per annum	11,397	
Pensions not exceeding 5,000 rupees per annum - - - - -	19,304	
Miscellaneous - - - - -	11,010	
TOTAL INDIA—GENERAL and POLITICAL - - - - -	£.	166,625
OUDH.		
<i>Territorial and Political Pensions.</i>		
Nawab Sultan Begum, for life, allowance of former Government continued - - - - -	900	
Mohsammood Dowla Nawab Bahadoor, for life, allowance of former Government continued - - - - -	1,800	
Political Pensions not exceeding 20,000 rupees per annum - - - - -	24,458	
Pensions not exceeding 5,000 rupees per annum - - - - -	39,004	
Miscellaneous - - - - -	4,064	
TOTAL OUDH - - - - -	£.	70,226
CENTRAL PROVINCES.		
Sustanik Gond Raja, for life, allowance of late Ruler continued - - - - -	10,683	
Janoojee Rao Bhonsla Raja Bahadoor, and the } Widows of the late Ruler - - - - -	10,500	
Durya Bae Sahiba - - - - -	4,500	
Trimbukjee Nana Aeeher Rao - - - - -	1,000	
Ishwant Rao Goojur - - - - -	3,571	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - -	5,171	
Pensions not exceeding 5,000 rupees per annum - - - - -	25,267	
TOTAL CENTRAL PROVINCES - - - - -	£.	60,692
ASSAM.		
Pensions not exceeding 20,000 rupees per annum - - - - -	4,549	
Compensations - - - - -	328	
Miscellaneous - - - - -	873	
TOTAL ASSAM - - - - -	£.	5,750
BENGAL.		
<i>Stipends and Allowances of the Nizamut.</i>		
His Highness the Nawab Nazim's Personal Allowance - - - - -	£.	78,164
Munnee and Bahoo Begum's Establishments - - - - -	563	
Syed Azim Ali Khan - - - - -	2,826	
Rais-ul-nissa Begum (Widow of Humayoonjah) - - - - -	9,982	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah) - - - - -	4,480	
Nawab Mulkzumaneeah Begum (Second Wife of Fareedoonjah) - - - - -	4,480	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - -	4,376	
Pensions not exceeding 5,000 rupees per annum - - - - -	13,460	
Balance of Sicca Rupees, 16 lakhs, transferred to the Nizamut Stipend Fund - - - - -	52,336	
Other Pensions, &c.		170,667
Koer Moheput Sing, Son of the late Bhoop Sing - - - - -	1,803	
Unno-chutter charges paid in Cuttack - - - - -	660	
Compensation to the Bhooteeahs for the resumption of the Dooars in Assam - - - - -	5,000	
Syed Mahammad Mendee, Member of the Purneah family, for life - - - - -	-	7,463
Sett Kissenchund, head of the family of the late Juggut Sett, for life - - - - -	-	1,254
Syed Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpoor family - - - - -	817	900
Syed Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpoor family - - - - -	867	
Carried forward - - - - -	£.	182,028
		303,293

No. 36.—Account of Allowances and Assignments, &c.—continued.

Brought forward - - -	£.	£.	£.
	-	182,028	303,293
ALLOWANCES AND ASSIGNMENTS, &c.—continued.			
BENGAL—continued.			
Other Pensions, &c.—continued.			
Raja of Sikkim - - - - -	-	1,200	
Raja of Khoordah - - - - -	-	2,560	
Pensions not exceeding 5,000 rupees per annum - - - - -	-	11,037	
Salt.			
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them - - - - -	44,600		
Sayer.			
Compensations for sundry duties abolished - - - - -	3,353		
Miscellaneous - - - - -	682		
		48,635	
TOTAL BENGAL - - - £.			245,460
NORTH WESTERN PROVINCES.			
Territorial and Political Pensions.			
Mshreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794 - - - - -	10,000		
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - -	7,370		
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life - - - - -	1,800		
Pensions granted on the resumption of Maafee Tenures under 5,000 rupees per annum - - - - -	3,035		
Political Pensions not exceeding 5,000 rupees per annum - - - - -	16,057		
Family of the ex-Rajah of Coorg - - - - -	993		
		39,255	
Pensions and Charitable Allowances.			
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - -	1,330		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum - - - - -	5,455		
		6,785	
Sayer Compensation.			
Raja Mahendra Singh, granted in perpetuity, 21st August 1840 - - - - -	2,410		
Miscellaneous Compensations not exceeding 5,000 rupees per annum - - - - -	1,102		
		3,512	
TOTAL NORTH WESTERN PROVINCES - - - £.			49,552
PUNJAB.			
Territorial and Political Pensions.			
Mahomed Akram Khan, Nawab of Umb - - - - -	650		
Raja Ali Bahadoor, Son of Raja Fyztullub Khan - - - - -	1,000		
Raja Jeswant Singh - - - - -	786		
Agha Saheb, formerly called Mohun Loll, Sir Alexander Burnes' Moon-shee, for good service (in addition to 384 l. paid in Calcutta) - - - - -	600		
Yar Mahomed Khan, for life - - - - -	600		
Sirdar Sooltan Secunder, for life - - - - -	600		
Mirza Ellahee Bux, hereditary, for good service in 1857 - - - - -	955		
Nawab Shah Newaz Khan, Nawab of Tank - - - - -	2,500		
Sirdarni Dhurm Koonwar, Widow of a Member of a Chief in Cis-Sutlej States - - - - -	1,000		
Rani Maidnoo - - - - -	729		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures - - - - -	23,267		
Political Pensions not exceeding 5,000 rupees per annum - - - - -	22,129		
		54,816	
Carried forward - - - £.			598,305

No. 36.—Account of Allowances and Assignments, &c.—continued.

Brought forward - - -		£.	54,816	£.	598,305
ALLOWANCES AND ASSIGNMENTS, &c.—continued.					
PUNJAB—continued.		£.			
Pensions and Charitable Allowances.					
Charitable Allowances not exceeding 5,000 rupees per annum - - -			23,843		
Sayer Compensation.					
Allowances to Rajas and others, in lieu of Customs, Transit Duties, &c., } abolished - - - - -		2,548			
Commutation of Pensions - - - - -		2,504			
			5,052		
TOTAL PUNJAB - - -				£.	83,711
MADRAS.					
Allowances to the Relatives, Servants, &c. of His Highness the late } Raja of Tanjore, including Commutation of Pensions, &c. - - -		29,822			
Allowances to the Family of the late Raja Pertab Singh - - - - -		1,892			
				31,714	
Allowance to His Highness Zahawood Dowlah Bahadoor, Prince of Arcot		-		7,686	
Stipends to the Family of the late Nawab of Masulipatam - - -		-		3,342	
Stipends and Extra Allowances to the Families of the late Hyder Ally } Khan and Tippoo Sultan, exclusive of payments made in Bengal -		-		3,182	
Pagoda and Mosque Allowances, and Compensations in lieu of resumed } Lands, Offices, and Privileges, including Salt Compensations - - -		100,400			
Pensions and Charitable Allowances - - - - -		6,647			
Allowances to Zemindars, Jageerdars, Enamdars, &c. - - - - -		28,982			
				136,029	
Pensions, &c. to the Families and Dependents of the late Nawabs of the } Carnatic - - - - -		50,625			
Stipends, &c. to Prince Azim Jah Bahadoor - - - - -		8,270			
Commutation of Pensions - - - - -		1,404			
				60,299	
Stipends to the Family and Dependents of the late Nawab of Kurnal -		-		8,402	
Miscellaneous - - - - -		-		4,410	
TOTAL MADRAS - - -				£.	255,061
BOMBAY					
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum as- } signed by the East India Company for the support of the Daughters of Meer Jaffir Ali }			10,000		
Pertab Rao Goojur - - - - -			1,200		
Various Pensions and Allowances, exceeding 5,000 rupees, but not exceeding 20,000 } rupees, per annum - - - - -			17,983		
Pensions not exceeding 5,000 rupees per annum, including Commutations - - -			48,110		
Enamdars and Surrunjamdars - - - - -			473,008		
Sayer and Miscellaneous Compensations - - - - -			14,095		
Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations -			1,412		
Allowances, &c. to the ex-Ameers of Sindh, and others - - - - -			20,820		
Commutation of fractional parts of Enams - - - - -			1,830		
Kristna Rao Wittul - - - - -			2,202		
Dewasthan* and Wurshasun† Allowances - - - - -			164,624		
Redemption of Huckdars' Bonds, &c. - - - - -			2,024		
TOTAL BOMBAY - - -				£.	757,301
TOTAL in INDIA - - -				£.	1,694,381
CHARGES IN ENGLAND.					
Portion of Pension of His Highness Maharaja Dhulip Singh - - - - -					19,330
TOTAL ALLOWANCES and ASSIGNMENTS out of the REVENUES, &c. - - -				£.	1,713,721

* Compensation for temple lands resumed.

† Compensation for miscellaneous lands resumed.

**No. 37.—ACCOUNT of ALLOTMENTS for PROVINCIAL SERVICES for the
Year ended 31st March 1876.**

ALLOTMENTS FOR PROVINCIAL SERVICES.		£.	£.
To the Government of India (General and Political) - - -		37,035	
To the Administration of Oudh - - - - -		218,300	
To the Administration of Central Provinces - - - - -		278,484	
To the Administration of British Burmah - - - - -		324,636	
To the Administration of Assam - - - - -		176,976	
To the Government of Bengal - - - - -		1,106,152	
To the Government of North Western Provinces - - - - -		651,650	
To the Government of Punjab - - - - -		542,316	
To the Government of Madras - - - - -		835,570	
To the Government of Bombay - - - - -		982,233	
TOTAL ALLOTMENTS for PROVINCIAL SERVICES in INDIA - - -		£.	5,153,352
CHARGES IN ENGLAND.			
Passage and Outfit of Educational Officers on appointment - - - - -			300
TOTAL ALLOTMENTS for PROVINCIAL SERVICES - - -		£.	5,153,652

No. 38.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1876.

DIRECT CHARGES TO REVENUE.		£.	£.	£.
Salaries, Establishments, and Office Contingencies - - -			37,345	
Compensation to Railway Companies - - - - -			9	
Package and Incidentals - - - - -			1,674	
Storage, including Buildings and Repairs - - - - -			10,122	
Charitable Relief - - - - -			—113,942	
Relief Works:				
Imperial - - - - -	158			
Grant in aid of Provincial and Local Relief Works - - - - -	840,783			
Tirhoot State Railway - - - - -	9,175			
Northern Bengal State Railway - - - - -	33,168			
Purchase of Grain:			883,284	
Wastage and Loss - - - - -			—1,079	
Transport of Grain:				
Railway Carriage - - - - -	101			
Inland Carriage - - - - -	42,223			
Reserve Carriage:	£.			
Fodder - - - - -	3,905			
Purchase - - - - -	444			
Maintenance - - - - -	22,251			
Marine - - - - -	8,512			
	35,112		77,436	
Miscellaneous - - - - -			—26,512	
RECEIPTS.				868,337
Sale proceeds of Grain:				
Rice and other Grains - - - - -	404,149			
Seed Grain - - - - -	4			
			404,153	
Sale proceeds of Transport Stock - - - - -			—28,940	
Miscellaneous - - - - -			—18,150	
Interest on Loans and Advances - - - - -			2,600	
North Western Provinces Famine - - - - -			707	
				360,370
NET FAMINE CHARGES { In India - - - - -				507,967
In England:				
Balance of Pay of Railway Engine-drivers, &c. employed in connection with Famine Relief, cost of Maps of Famine Districts, &c. - - -				587
TOTAL FAMINE RELIEF - - -		£.		508,554

ARMY CHARGES.

Number of Grants.		For Details, see Page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Total India and England.
							Stores.	Other Charges.	
EFFECTIVE SERVICES.									
1	Army and Garrison Staff	77	274,057	115,584	115,211	504,802	-	-	504,802
2	Administrative Staff	77	93,823	42,476	48,911	185,210	-	-	185,210
3	Regimental Pay, Allowances, and Charges	78	3,774,591	1,440,328	1,285,102	6,500,021	-	656,157	7,156,178
4	Commissariat Establishments, Supplies and Services	79	1,202,797	400,657	337,604	1,941,058	318,110	-	2,259,168
5	Stud and Remount Establishments, Supplies and Services	79	111,946	36,606	13,429	161,981	-	12,943	174,924
6	Clothing Establishments, Supplies and Services	80	63,704	24,481	26,599	114,784	-	-	349,955
7	Barrack Establishments, Supplies and Services	80	108,815	51,305	56,465	216,585	-	-	216,585
8	Administration of Martial Law	80	16,067	9,715	6,193	31,975	-	-	31,975
9	Medical Establishments, Supplies and Services	80	216,083	104,511	85,931	406,475	63,197	2,486	472,108
10	Ordnance Establishments, Stores and Camp Equipage	81	280,022	107,314	182,722	570,558	480,469	1,510	1,052,537
11	Ecclesiastical	81	12,864	5,258	4,141	22,263	-	-	22,263
12	Education	81	23,083	14,503	5,971	43,557	-	2,399	45,956
13	Sea Transport Charges	82	14,864	24,357	28,519	67,740	-	352,020	419,760
14	Miscellaneous Services	82	115,713	100,483	63,663	279,859	-	309	280,168
15	Volunteer Corps	82	11,189	2,733	728	14,650	-	-	14,650
NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	82	6,826	1,856	1,436	10,118	-	212	10,330
17	Retired Officers	83	22,968	14,197	7,132	44,297	-	906,789	951,086
18	Military Pensions	83	240,097	226,026	101,563	567,686	-	350,000	917,686
19	Widows' Pensions and Compassionate Allowances	83	6,961	8,166	3,027	18,154	-	402	18,556
20	Superannuation Pensions and Gratuities	83	10,447	5,987	7,057	23,491	-	201,072	224,563
TOTAL ARMY CHARGES						11,725,264	1,096,947	2,486,249	15,308,460
						3,583,196			

No. 40.—DETAILED ACCOUNT of ARMY RECEIPTS, for the Year ended
31st March 1876.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL
RECEIPTS UNDER GRANT 3.	£.	£.	£.	£.
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money - - - - -	955	219	140	1,314
Unclaimed Balances of Deserters and others - - -	62	86	89	237
Hutting Money - - - - -	-	3,557	213	3,770
Miscellaneous - - - - -	768	5,601	2,160	8,529
TOTAL - - - £.	1,785	9,463	2,602	13,850
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Sale of Commissariat Provisions and Stores - - -	70,689	1,889	3,783	76,361
Malt Liquor - - - - -	189,917	58,074	55,300	303,291
Rum and Arrack - - - - -	47,164	12,849	15,197	75,210
Commissariat Cattle - - - - -	1,591	824	376	2,791
Miscellaneous - - - - -	2,620	7,323	4,929	14,872
TOTAL - - - £.	311,981	80,959	79,585	472,525
RECEIPTS UNDER GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Sale of Stud Cattle - - - - -	10,709	-	-	10,709
Sale of Regimental Cart Horses - - - - -	2,378	3,648	578	6,604
Sale of Chargers selected by Officers - - - - -	2,197	2,347	1,027	5,571
Surplus Remounts - - - - -	-	875	-	875
Rent of Lands - - - - -	8	95	-	103
Miscellaneous - - - - -	1,907	1,789	27	3,723
TOTAL - - - £.	17,199	8,754	1,632	27,585
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Clothing, &c. - - - - -	14,711	3,630	8,203	26,544
Necessaries - - - - -	22,374	6,654	5,779	34,807
Hyderabad Contingent - - - - -	-	2,405	-	2,405
Miscellaneous - - - - -	94	72	15	181
TOTAL in INDIA - - - £.	37,179	12,761	13,997	63,937
IN ENGLAND:				
Value of Clothing in possession of Regiments on their transfer from the Indian to the British Establishment, and proceeds of Sales of Unserviceable Clothing Stores - - - - -				7,867
TOTAL - - - £.				71,794

No. 40.—Detailed Account of Army Receipts, for the Year ended 31st March 1876—continued.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 7.	£.	£.	£.	£.
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c. - - -	631	785	2,196	3,612
Recoveries for Damaged or deficient Barrack and Hospital Furniture, Utensils, &c. - - - - - }	-	236	717	953
Miscellaneous - - - - -	394	692	35	1,121
TOTAL - - - £.	1,025	1,713	2,948	5,686
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental and Garrison Prison Funds -	22	362	664	1,048
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Sale of Medical Stores - - - - -	47,886	18,090	20,530	86,006
Toppages for Men in Hospital - - - - -	-	145	181	326
Hyderabad Contingent - - - - -	-	12	-	12
Miscellaneous - - - - -	740	1,488	1,506	3,734
TOTAL - - - £.	48,126	19,735	22,217	90,078
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage - - - - -	93,112	15,574	46,238	154,924
Work executed in Manufacturing Departments - - -	18	366	932	1,316
Hyderabad Contingent - - - - -	-	6,421	-	6,421
Miscellaneous - - - - -	2,502	265	713	3,480
TOTAL in INDIA - - - £.	95,632	22,626	47,883	166,141
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their Transfer from the Indian to the British Establishment; proceeds of Sales of Unserviceable Ordnance Stores, &c. - - - }				11,546
TOTAL - - - £.				177,687

No. 40.—Detailed Account of Army Receipts, for the Year ended 31st March 1876—continued.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL
RECEIPTS UNDER GRANT 12.	£.	£.	£.	£.
EDUCATION.				
Receipts for Damaged Library Books - - - -	31	154	7	199
Receipts from Schools, &c. - - - -	332	26	39	397
Miscellaneous - - - -	402	-	15	417
TOTAL - - - £.	765	180	61	1,006
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money - - - -	481	779	525	1,785
Passage Money - - - -	-	21	26	47
Recoveries of Table Money, &c., in the Indian Troop Ships - - - -	-	-	26,666	26,666
Recoveries for Medical Comforts for Troops proceeding to Sea	1	-	-	1
TOTAL IN INDIA - - - £.	482	800	27,217	28,499
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Retrenchments on account of Messing, &c. - - - -	-	-	-	84,899
Passage of Officers and Troops:				
Retrenchments on account of Messing, &c. - - - -	-	-	-	391
Refund of Sums over-issued to the War Office in the year 1873-74, in respect of the Conveyance of Troops and Stores from Singapore to Madras, &c. - - - -	-	-	-	1,155
TOTAL - - - £.	-	-	-	114,940
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others - - -	1,032	1,100	700	2,832
Gain by Exchange Transactions - - - -	14,647	5,310	5,042	24,999
Fines and Penalties - - - -	1,014	136	473	1,623
Fees on Commissions of Warrant and Native Commissioned Officers - - - -	118	54	48	220
Looshai Expedition - - - -	209	-	-	209
Camp of Exercise - - - -	-	-	1	1
Miscellaneous - - - -	18,279	3,203	1,136	22,618
Duffla Expedition - - - -	3	-	-	3
TOTAL IN INDIA - - - £.	35,302	9,803	7,400	52,505
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
Recoveries from the Estates of deceased Pensioners - -	7	2,643	11	2,661
Contributions from Officers employed in the Native Estates	225	-	-	225
Chelsea Out-Pensioners - - - -	-	-	-	-
Miscellaneous - - - -	-	-	145	145
TOTAL - - - £.	232	2,643	156	3,031
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Indian Service Family Pension Fund - - - -	6,767	2,849	2,957	12,573
IN ENGLAND:				
Indian Service Family Pension Fund - - - -	-	-	-	1,304
TOTAL - - - £.	-	-	-	13,877
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA - - - -	556,497	172,648	209,319	938,464
IN ENGLAND - - - -	-	-	-	107,148
			£.	1,045,612

No. 41.—DETAILED ACCOUNT of ARMY CHARGES, for the Year ended 31st March 1876.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 1.	£.	£.	£.	£.
ARMY AND GARRISON STAFF.				
Commander in Chief - - - - -	25,391	9,894	11,969	47,254
Adjutant General's Department - - - - -	28,317	11,661	11,723	51,701
Quartermaster General's Department - - - - -	31,003	18,976	17,571	67,550
Artillery Inspection - - - - -	3,753	-	-	3,753
Musketry Inspection - - - - -	11,149	3,228	3,669	18,046
Gymnastic Instruction - - - - -	1,628	-	1,078	2,706
Garrison Instruction - - - - -	17,253	6,910	5,176	29,339
Divisional and Brigade Staff - - - - -	83,576	42,542	44,258	170,376
Garrison and Station Staff - - - - -	27,327	10,928	6,376	44,631
Hill Sanitaria - - - - -	27,088	6,294	11,340	44,722
Miscellaneous Depôts - - - - -	7,235	4,861	11	12,107
Staff of Local Forces - - - - -	5,471	-	-	5,471
Bazar Establishment - - - - -	4,437	240	2,040	6,717
Staff, Miscellaneous - - - - -	429	-	-	429
TOTAL - - - £.	274,057	115,534	115,211	504,802
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch - - - - -	12,089	-	-	12,089
Personal Staff of Governor General, Governors, and Lieu- tenant Governors - - - - -	8,656	3,195	3,762	15,613
Controller's Office - - - - -	9,690	4,727	5,157	19,574
Military Accountant's Office - - - - -	8,306	4,608	5,721	18,635
Pay Department - - - - -	13,708	6,493	8,129	28,330
Commissariat and Stud Examiner's Office - - - - -	11,124	6,111	6,609	23,844
Medical Examiner's Office - - - - -	3,292	1,995	2,106	7,393
Ordnance, Barrack, and Clothing Examiner's Office - - - - -	6,652	3,842	4,066	14,560
Fund Accounts' Office - - - - -	2,955	1,226	1,077	5,258
Circle Pay Offices - - - - -	16,910	10,279	12,284	39,473
Assistants on Probation - - - - -	441	-	-	441
TOTAL - - - £.	98,823	42,476	48,911	185,210

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.	£.	£.	£.	£.
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
<i>European Army.</i>				
Royal Artillery - - - - -	484,121	198,979	171,129	852,229
Cavalry - - - - -	209,020	59,896	33,613	302,529
Royal Engineers - - - - -	6,844	2	312	7,158
Infantry - - - - -	1,206,223	314,595	318,873	1,839,691
Invalid and Veteran Establishment - - - - -	7,562	18,188	1,947	27,697
Staff Corps - - - - -	42,223	35,572	15,061	92,856
General List, Cavalry - - - - -	6,035	9,564	2,326	17,925
General List, Infantry - - - - -	33,575	7,687	7,459	48,721
Unattached Officers - - - - -	1,776	499	322	2,597
General Officers unemployed - - - - -	6,696	1,278	-	7,974
Colonels' Allowance - - - - -	9,166	5,506	3,667	18,339
Bounty Money - - - - -	11,983	2,893	3,048	17,924
Hutting Money - - - - -	532	11	64	607
Marching Batta - - - - -	250	-	353	603
Miscellaneous - - - - -	4,176	1,087	3,393	8,656
£.	2,030,182	653,757	561,557	3,245,506
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - - - - -	-	-	-	320,000
Furlough Allowances of Officers of the Indian Service - - - - -	-	-	-	202,345
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - - - -	-	-	-	115,574
Advances to Regiments proceeding to India - - - - -	-	-	-	13,107
Pay and Allowances during Voyage of Regiments returning from India - - - - -	-	-	-	5,131
TOTAL EUROPEAN ARMY - - - - - £.	-	-	-	3,901,663
<i>Native Army.</i>				
Artillery - - - - -	17,224	-	6,118	23,342
Body Guard - - - - -	5,566	4,440	4,612	14,618
Cavalry - - - - -	683,024	62,234	199,288	944,546
Sappers and Miners - - - - -	42,864	39,896	21,910	104,670
Infantry - - - - -	985,663	674,647	482,977	2,143,287
Hutting Money - - - - -	5,192	4,409	2,308	11,909
Marching Batta - - - - -	3,696	187	2,823	6,706
Miscellaneous - - - - -	1,180	758	3,499	5,437
TOTAL NATIVE ARMY - - - - - £.	1,744,409	786,571	723,535	3,254,515
TOTAL - - - - -				
India - - - - -	3,774,591	1,440,328	1,285,102	6,500,021
England - - - - -	-	-	-	656,157
£.				7,156,178

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 4.	£.	£.	£.	£.
COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Establishment.				
Executive Establishment - - - - -	109,292	47,849	44,125	201,266
Subordinate Establishment - - - - -	87,796	41,088	28,939	157,823
Manufacturing Establishment and Charges - - - - -	3,389	-	-	3,389
Khedda Establishment and Charges - - - - -	12,989	-	-	12,989
Supplies.				
Provisions for Europeans - - - - -	339,489	97,434	109,079	546,002
Provisions for Natives - - - - -	18,301	14,640	10,669	43,610
Compensation to Natives for Dearness of Provisions - - - - -	18,256	616	549	19,421
Compensation to Native Cavalry for Dearness of Forage - - - - -	2,472	-	-	2,472
Purchase of Reserve Stock - - - - -	38,383	30,409	71	68,863
Malt Liquor - - - - -	41,527	-	-	41,527
Rum and Arrack - - - - -	22,715	5,331	691	28,737
Contingent Expenses - - - - -	3,016	3,813	2,156	8,985
Services.				
Purchase of Live Stock - - - - -	4,527	12,920	1,147	18,594
Feed of Cattle - - - - -	62,391	34,382	27,705	124,478
Hire of Transport - - - - -	131,352	6,454	18,359	156,165
Inland Water Charges - - - - -	10,965	10,356	2,949	24,270
Railway Charges - - - - -	218,962	51,044	42,037	312,043
Feed of Horses - - - - -	42,877	31,915	24,599	99,391
Regimental Equipments and Camp Contingencies - - - - -	4,891	853	647	6,391
Cattle Gear, Implements, and Store-room Furniture - - - - -	14,135	4,211	4,142	22,488
Freight Charges of Stores from England - - - - -	9,170	2,945	2,686	14,801
Miscellaneous - - - - -	5,430	4,397	17,054	26,881
Cost of Machinery for Bakeries - - - - -	522	-	-	522
TOTAL, INDIA - - - £.	1,202,797	400,657	337,604	1,941,058
IN ENGLAND:				
Stores for India :				
Malt Liquor - - - - -	181,702	50,197	39,861	318,110
Commissariat - - - - -	13,797	23,611	8,942	
TOTAL - - - £.	1,398,296	474,465	386,407	2,259,168
GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Establishments - - - - -	37,949	7,631	2,041	47,621
Purchase of Cattle and Remounts - - - - -	37,004	22,733	9,064	69,701
Feed of Cattle and Remounts - - - - -	21,985	3,800	531	26,316
Miscellaneous - - - - -	15,008	2,442	893	18,343
TOTAL, INDIA - - - £.	111,946	36,606	13,429	161,981
IN ENGLAND:				
Purchase of Stallions - - - - -	-	-	-	12,943
TOTAL - - - £.	-	-	-	174,924

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.	£.	£.	£.	£.
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Clothing Dépôt, Presidency - - - - -	6,817	3,893	5,096	15,806
Supplies and Services at the Agency - - - - -	14,135	5,544	8,884	28,563
Supplies and Services Regimentally - - - - -	7,116	1,794	1,222	10,132
Compensation in lieu of Clothing - - - - -	23,348	7,525	6,748	37,621
Allowance for Wicker Helmets - - - - -	12,288	5,725	4,649	22,662
TOTAL, INDIA - - - £.	63,704	24,481	26,599	114,784
IN ENGLAND:				
Clothing for European and Native Troops - - - - -	148,400	47,762	39,009	235,171
TOTAL - - - £.	212,104	72,243	65,608	349,955
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Executive Establishments - - - - -	-	5,984	7,362	13,346
Subordinate Establishments - - - - -	49,553	19,627	11,917	81,097
Barrack Furniture - - - - -	-	4,647	17,825	22,472
Barrack Bedding - - - - -	10,272	3,419	7,411	21,102
Lighting Charges - - - - -	19,980	9,421	6,478	35,879
Miscellaneous - - - - -	29,010	8,207	5,472	42,689
TOTAL - - - £.	108,815	51,305	56,465	216,585
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head Quarters - - -	6,715	2,792	2,227	11,734
Judge Advocate General's Department, Districts - - -	8,295	6,783	2,780	17,858
Miscellaneous - - - - -	1,057	140	1,186	2,383
TOTAL - - - £.	16,067	9,715	6,193	31,975
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Office of Surgeon General (Indian Service) - - -	7,631	5,142	4,665	17,438
District Medical Establishment (Indian Service) - - -	47,769	36,788	21,642	106,199
Veterinary Establishment - - - - -	-	-	287	287
Medical Store Dépôts - - - - -	9,796	3,946	4,374	18,116
Office of Surgeon General (British Service) - - -	9,206	4,793	4,829	18,828
District Medical Establishment (British Service) - - -	55,803	19,072	17,244	91,619
General Hospitals - - - - -	-	-	1,133	1,133
Station Hospitals - - - - -	1,277	6,815	1,866	9,958
Miscellaneous - - - - -	6,770	1,830	3,450	12,050
Supplies - - - - -	78,281	26,125	26,441	130,847
TOTAL, INDIA - - - £.	216,033	104,511	85,981	406,475
IN ENGLAND:				
Pay of Surgeons at Netley, and their Allowances on Ap- pointment, &c. - - - - -	-	-	-	2,426
Stores for India - - - - -	26,414	22,045	14,738	63,197
TOTAL - - - £.	-	-	-	472,108

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued*.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE:				
Office of Inspector General - - - - -	10,767	6,972	6,543	24,282
Arsenals, Magazines, and Depôts - - - - -	54,884	36,925	52,525	144,334
Manufacturing Establishments - - - - -	67,595	20,520	30,435	118,550
Camp Equipage Department - - - - -	-	5,451	4,673	10,124
Harbour Defences - - - - -	-	-	904	904
Miscellaneous - - - - -	2,634	-	-	2,634
Local Supplies of Stores for Arsenals, Magazines, and Depôts - - - - -	45,826	8,686	42,450	96,962
Local Supplies of Stores to Manufacturing Establishments - - - - -	57,373	2,045	14,719	74,137
Purchase of Timber - - - - -	-	4,562	11,135	15,697
Repair of Saddlery - - - - -	1,583	360	127	2,070
Provision of Saddlery for Native Cavalry - - - - -	-	2,062	-	2,062
Value of Freight of Coals from England - - - - -	-	-	3,328	3,328
Freight and Charges of Stores from Port to Port - - - - -	845	2,977	-	3,822
Freight and Charges of Stores from England - - - - -	2,239	2,928	1,436	6,603
Miscellaneous - - - - -	2,628	4,685	1,043	8,356
Purchase and Repair of Camp Equipage - - - - -	30,110	8,259	11,052	49,421
Battery Services - - - - -	3,538	1,382	2,352	7,272
TOTAL, INDIA - - - £.	280,022	107,814	182,722	570,558
IN ENGLAND:				
Pay and Expenses of Military Officers on Special Duty in connection with Ordnance Stores; Pay, and Travelling Expenses of Civil Master Armourer, of Artizans for Gun Factory and Gunpowder Works in India, &c. - - - - -	-	-	-	842
Freight from India of unserviceable Military Stores - - - - -	-	-	-	668
Stores for India - - - - -	293,851	71,857	114,761	480,469
TOTAL - - - £.	-	-	-	1,052,537
GRANT 11.				
ECCLESIASTICAL :*				
Chaplains to the Army (Presbyterian) - - - - -	1,499	-	-	1,499
Chaplains to the Army (Roman Catholic) - - - - -	11,365	5,258	4,141	20,764
TOTAL - - - £.	12,864	5,258	4,141	22,263
GRANT 12.				
EDUCATION :				
Army Schools (European) - - - - -	3,524	2,668	2,311	8,503
Army Schools (Native) - - - - -	1,179	-	-	1,179
Lawrence Military Asylum - - - - -	14,188	-	1,036	15,224
Kidderpore Lower Orphan School - - - - -	1,362	-	-	1,362
Cantonment Schools - - - - -	-	28	-	28
Donations, &c. to Educational Institutions - - - - -	2,830	11,735	2,624	17,189
Military Normal School - - - - -	-	72	-	72
TOTAL, INDIA - - - £.	23,083	14,503	5,971	43,557
IN ENGLAND:				
Outfit Allowance of Indian Cadets on completion of their Studies at Sandhurst - - - - -	-	-	-	1,050
Expenses incurred by Officers acquiring scientific knowledge - - - - -	-	-	-	877
Contribution towards the maintenance of the School of Music at Kneller Hall - - - - -	-	-	-	472
TOTAL - - - £.	-	-	-	45,956

* Charges for Chaplains not attached to particular regiments are borne upon the Civil Expenditure.

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.				
SEA TRANSPORT CHARGES :	£.	£.	£.	£.
Sea Transport Charges, viz.: Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India - - - - -	11,266	24,042	14,057	49,365
Medical Comforts, &c. to Troops proceeding to Sea - -	3,598	315	341	4,254
Indian Troop Service - - - - -	-	-	14,121	14,121
TOTAL, INDIA - - - £.	14,864	24,357	28,519	67,740
IN ENGLAND :				
Sea Transport Charges - - - - -	-	-	-	18,234
Indian Troop Service - - - - -	-	-	-	333,786
TOTAL - - - £.	-	-	-	419,760
GRANT 14.				
MISCELLANEOUS :				
Torpedo Committee - - - - -	2,159	-	-	2,159
Miscellaneous Services - - - - -	112,998	100,038	63,663	276,699
Compensation Commission - - - - -	556	445	-	1,001
TOTAL, INDIA - - - £.	115,713	100,483	63,663	279,859
IN ENGLAND :				
Pay of Officers appointed in succession to Subalterns of the British Army admitted as Probationers in the Indian Staff Corps - - - - -	-	-	-	188
One-third payable from Indian Revenues of Expenses in- curred in respect of Land purchased at Port Said - -	-	-	-	121
TOTAL - - - £.	-	-	-	280,168
GRANT 15.				
VOLUNTEER CORPS :				
Staff Allowances to Officers - - - - -	3,320	558	728	14,650
Staff Allowances to Non-Commissioned Officers - -	3,201	347		
Capitation Grants - - - - -	4,668	1,828		
TOTAL - - - £.	11,189	2,733	728	14,650
GRANT 16.				
REWARDS FOR MILITARY SERVICES :				
Good Service Pensions - - - - -	405	569	112	1,086
Victoria Cross - - - - -	15	3	10	28
Annuities for Meritorious Services - - - - -	98	257	24	379
Gratuities for Meritorious Services - - - - -	99	45	26	170
Order of British India - - - - -	3,425	905	1,041	5,371
Order of Merit - - - - -	2,784	77	223	3,084
TOTAL, INDIA - - - £.	6,826	1,856	1,436	10,118
IN ENGLAND :				
Cost of Medals - - - - -	-	-	-	212
TOTAL - - - £.	-	-	-	10,330

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.				
RETIRED OFFICERS:	£.	£.	£.	£.
Capitalised value of Colonels' Allowances - - - - -	22,968	2,816 11,381	6,037 1,095	44,297
Retired Officers - - - - -				
TOTAL, INDIA - - - £.	22,968	14,197	7,132	44,297
IN ENGLAND:				
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - - -	-	-	-	906,339
Cost of absorption of Supernumerary Commissions in British Regiments - - - - -	-	-	-	450
TOTAL - - - £.	-	-	-	951,086
GRANT 18.				
MILITARY PENSIONS:				
Pensions to Europeans - - - - -	21,408	23,682	9,975	55,065
Pensions to Natives - - - - -	218,689	202,344	91,588	512,621
TOTAL, INDIA - - - £.	240,097	226,026	101,563	567,686
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c. of Her Majesty's British Forces serving or having served in India - - - - -	-	-	-	350,000
TOTAL - - - £.	-	-	-	917,686
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES:				
Widows' Pensions - - - - -	5,605	8,086	3,027	16,718
Compassionate Allowances - - - - -	1,356	80	-	1,436
Indian Service Family Pension Fund - - - - -	-	-	-	-
TOTAL, INDIA - - - £.	6,961	8,166	3,027	18,154
IN ENGLAND:				
Indian Service Family Pension Fund - - - - -	-	-	-	402
TOTAL - - - £.	-	-	-	18,556
GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES:				
Superannuation Pensions - - - - -	10,092	5,911	6,370	22,373
Gratuities - - - - -	355	76	687	1,118
Compassionate Allowances - - - - -	-	-	-	-
TOTAL, INDIA - - - £.	10,447	5,987	7,057	23,491
IN ENGLAND:				
Payments from Lord Clive's Fund - - - - -	-	-	-	123,497
Gratuities, equal to the Value of their Commissions, granted to Officers of British (formerly Indian) Regi- ments on their Retirement from the Service - - - - -	-	-	-	1,800
Capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated Value of their prospective claims to the Colonel's Allow- ance - - - - -	-	-	-	75,775
TOTAL - - - £.	-	-	-	224,563
TOTAL EXPENDITURE, MILITARY DEPARTMENT—				
In India - - - - -	6,606,867	2,736,993	2,381,404	11,725,264
In England - - - - -	-	-	-	3,583,196
			£.	15,308,460

No 42.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of India (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1875-76.

	BENGAL.			MADRAS.			BOMBAY.			TOTAL.		
	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.
EUROPEAN ARMY.												
Royal Artillery	No. 363	No. 6,557	No. 6,920	No. 149	No. 2,670	No. 2,819	No. 139	No. 2,427	No. 2,566	No. 651	No. 11,654	No. 12,305
Cavalry	168	2,730	2,898	56	910	966	28	455	483	252	4,095	4,347
Royal Engineers	225	-	225	62	-	62	65	-	65	352	-	352
Infantry	1,056	28,364	29,420	297	7,974	8,271	297	7,974	8,271	1,650	44,312	45,962
Invalid and Veteran Establishment	15	16	31	23	124	147	11	-	11	49	140	189
Staff Corps	658	-	658	432	-	432	287	-	287	1,377	-	1,377
General List, Cavalry	40	-	40	34	-	34	9	-	9	83	-	83
General List, Infantry	130	-	130	65	-	65	31	-	31	226	-	226
Unattached Officers	8	-	8	2	-	2	2	-	2	12	-	12
General Officers unemployed	62	-	62	44	-	44	26	-	26	132	-	132
TOTAL, EUROPEAN ARMY	2,725	37,667	40,392	1,164	11,678	12,842	895	10,856	11,751	4,784	60,201	64,985
NATIVE ARMY.												
Artillery	11	619	630	-	-	-	5	148	153	16	767	783
Body Guard	2	120	122	5	5	10	1	71	72	8	196	204
Cavalry	211	12,805	13,016	36	1,708	1,744	57	3,887	3,944	304	18,400	18,704
Sappers and Miners	105	1,160	1,265	94	1,359	1,453	44	492	536	243	3,011	3,254
Infantry	508	48,293	48,801	320	30,761	31,081	240	22,056	22,296	1,068	101,110	102,178
TOTAL, NATIVE ARMY	837	62,997	63,834	455	33,833	34,288	347	26,654	27,001	1,639	123,484	125,123
TOTAL, EUROPEAN AND NATIVE ARMY	3,562	100,664	104,226	1,619	45,511	47,130	1,242	37,510	38,782	6,423	183,685	189,908

GENERAL AND POLITICAL.										Grand Trunk Road.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajpootana.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.					
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
BUILDINGS AND ROADS.															
Military:															
New works	341,965	19,863	230	45,768	3,509	9,708	25,639	21,488	1,717	1,004	224	18,546	38,716	100,227	628,604
Repairs	223,343	8,543	843	5,600	49	5,082	10,173	3,519	1,992	1,994	1,755	6,019	26,059	43,732	346,693
Establishment	174,019	7,149	237	8,323	1,285	6,997	8,953	7,132	927	750	396	6,141	16,194	37,295	275,798
Tools and plant	10,022	190	8	3,840	223	279	151	6	-	-	-	-	2,361	2,306	19,386
Profit and loss	-	-	-	-	2	-	-	-	-	-	-	-	-	-	2
Suspense	-87,483	-909	-	-2,867	7,675	-	-1,733	-3,905	-	-	-	-	-208	388	-8,547
Barrack furniture, including repairs and establishment	740,601	34,836	1,318	60,664	6,856	29,713	43,183	34,240	4,636	3,748	2,375	30,706	83,122	185,968	1,261,966
	73,867	-	-	-	20	-	1,416	-	15	-	55	399	-	-	75,772
	814,468	34,836	1,318	60,664	6,856	29,733	44,599	34,240	4,651	3,748	2,430	31,105	83,122	185,968	1,337,738
OTHER SERVICES.															
Civil Buildings:															
New works	3,085	4,770	679	3,038	1,225	6,481	4,555	1,513	1,242	41,422	15,907	9,317	1,332	12,905	109,465
Repairs	5,550	1,707	437	786	302	2,079	287	452	155	16,443	3,362	1,496	621	2,492	36,604
Communications:															
New works	1,077	22,528	7,589	-	-	2,795	-	-	-	-	-	800	-	-	33,989
Repairs	28	26,611	3,971	-	-	12,575	-	-	-	-	-	-	-	-	45,355
Miscellaneous Public Improvements:															
New works	-	-	-	-	251	-	-	7,982	-	-08	-	-	428	3,920	11,833
Repairs	-	-	-	-	-	-	-	292	-	469	-	-	262	2,523	3,546
Establishment	-	-	-	-	-	-	-	-	349	15,343	21,584	741	1,161	5,383	87,557
Tools and plant	-	21,048	2,777	619	1,612	11,939	1,211	2,344	-	85	733	-	85	333	3,541
Profit and loss	-	1,257	98	-	352	548	-	-	-	-	-	-	-	-	4
Suspense	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-
Coal operations	-	-143	850	-	-	2,685	*11,627	-	-	357	88	-	-3,405	-21	441
	9,740	77,808	16,405	4,443	3,742	39,102	17,680	12,533	1,746	74,021	41,724	12,354	484	26,925	343,962
TOTAL, BUILDINGS AND ROADS															
In England	10,380	-	-	65	187	-	62	-	-	359	282	-	614	3,038	14,987
In India	813,828	112,644	17,723	65,042	10,411	68,835	62,217	46,773	6,397	77,410	43,872	43,459	82,992	209,855	1,666,713
TOTAL, carried forward	824,208	112,644	17,723	65,107	10,598	68,835	62,279	46,773	6,397	77,769	44,154	43,459	83,606	212,893	1,681,700

* Works Establishment Tools and plant Suspense

£. 7,316
8,737
2,432
-1,858

11,627

No. 43.—ABSTRACT ACCOUNT of Ordinary Expenditure from Imperial Funds on Public Works in India, for the Year ended 31st March 1876—continued.

	GENERAL AND POLITICAL.							Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal Provinces.	Punjab.	Grand Trunk Road.	Madras.	Bombay.	TOTAL.
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajpootana.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
TOTAL, BUILDINGS AND ROADS, brought forward	824,208	119,644	17,729	65,107	10,598	68,835	3,621	62,279	46,773	6,397	77,769	44,154	43,459	1,634	83,606	212,893	1,681,700
IRRIGATION:																	
Capital, Ordinary:																	
New works	-	-	-	-	-	7,347	-	-	31,214	-	6,284	33,834	12,235	-	32,040	66,561	189,915
Establishment	-	-	-	-	-	1,837	-	-	7,179	-	17,159	9,388	14,638	-	9,206	15,613	75,015
Tools and plant	-	-	-	-	-	109	-	-174	142	-	273	946	1,884	-	467	3,917	7,564
Profit and loss	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	117	122
Suspense	-	-	-	-	-	218	-	-	313	-	-68	-9,110	7,647	-	2,270	-22	1,248
Less, Receipts on Capital Account	-	-	-	-	-	9,511	17	-174	38,863	-	23,648	35,053	36,404	-	43,983	86,586	273,864
NET OUTLAY - - - £.	-	-	-	-	-	9,497	-17	-174	38,841	-	23,590	34,151	36,396	-	43,935	86,347	272,566
Revenue Outlay:																	
New works	-	-	-	-	-	-	-	-	204	-	221	9,628	1,486	-	2,038	2,628	16,205
Repairs	-	-	-	-	-	2,362	-	-	2,713	-	36,446	55,878	53,893	-	46,396	66,082	263,770
Establishment	-	-	-	-	-	2,942	-	-	671	-	15,119	77,441	67,691	-	22,550	31,725	218,139
Tools and plant	-	-	-	-	-	117	-	-	13	-	1,163	2,068	1,555	-	7,251	577	12,744
£.	-	-	-	-	-	5,421	-	-	3,601	-	52,949	145,015	124,625	-	76,235	101,012	510,858
Agricultural Outlay for which the Account is not divided between Capital and Revenue:																	
New works	-	-	-	-	-	110	-	-	434	-	6,022	36,363	-	-	33,108	1,970	78,007
Repairs	-	-	-	-	-	-	-	-	-	-	25,744	811	-	-	105,878	247	132,680
Establishment	-	-	-	-	-	28	-	-	100	-	19,177	8,667	-	-	38,358	4,568	70,898

0.93.

ACTUAL RECEIPTS.

	Tolls, Dues, Fees, Fines, Refunds, Barnack Damages, and Exchange.	Rents of Buildings and Lands.	Sales of Produce.	Sales of Buildings, Old Materials, and Tools and Plant.	Receipts from Akra Brick Factory and Roorkee College Press.	Receipts from Collieries.	Fees from Students of Royal Indian Engineering College.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
General and Political:								
Inspector General of Military Works	3,385	10,693	144	2,256	-	-	-	16,478
Central India	179	1,140	15	79	-	-	140	1,553
Coorg	-	246	-	6	-	-	-	252
Hyderabad	21	3,460	3	120	-	-	54	3,658
Port Blair	1	-	1	279	-	-	-	281
Rajpootana	137	1,165	10	779	-	-	-	2,091
	3,723	16,704	173	3,519	-	-	194	24,313
Oudh	790	180	-	2	-	-	-	952
Central Provinces	120	227	11	323	-	-	-	713
British Burmah	191	196	1	449	-	32	220	1,057
Assam	1	160	-	26	-	-	-	187
Bengal	3,455	469	5	394	2,715	-	5	7,043
North Western Provinces	-	637	12	138	* 4,651	-	27	5,465
Punjab	7	724	-	-	-	-	206	937
Grand Trunk Road from Lahore to Jhelum †	-	10	118	-	-	-	-	128
Madras	425	2,007	11	2,714	-	-	171	5,328
Bombay	1,623	7,483	105	1,094	-	-	-	10,255
TOTAL	10,385	28,727	436	8,659	7,363	32	823	56,378
ROYAL INDIAN ENGINEERING COLLEGE:								
Fees from Students	-	-	-	-	-	-	16,547	16,547
Sale of Provisions, Farm Produce, &c.	-	-	-	-	-	-	1,004	1,004
GRAND TOTAL, Public Works Revenue, Miscellaneous, of the Year	-	-	-	-	-	-	-	17,551
								73,929

* Fees and fines from College
Roorkee College Press

£.

503

4,148

4,651

AND,—RECEIPTS IN ENGLAND, as per Home Accounts, viz.:

Royal Indian Engineering College:

Fees from Students

Sale of Provisions, Farm Produce, &c.

† This road forms portion of the Grand Trunk Road from Lahore to Peshawar, is under charge of officers of the Punjab Northern State Railway, and is maintained from Punjab Provincial Funds with a Grant-in-Aid from Imperial Revenues.

ACTUAL RECEIPTS.

	Water-Rates from Irrigation.	Miscellaneous Receipts by Sales of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Sale of Old Materials and Tools and Plant.	Miscellaneous and other Items.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RECEIPTS ON REVENUE ACCOUNT.												
RAJPOOTANA:												
Tanks in Ajmere Sub-collectorate	-	-	-	-	-	-	-	8	-	-	-	8
" Beawar "	-	-	-	-	-	-	-	5	-	-	2	7
" Todgarh "	-	-	-	-	-	-	-	8	-	-	5	13
	-	-	-	-	-	-	-	21	-	-	7	28
BRITISH BURMAH:												
Irrawaddie Embankment Scheme	-	-	-	-	-	-	-	71	2	-	27	100
BERGAL:												
Orissa Project	2,083	2	-	34	332	-	1,638	265	-	-	245	4,549
Midnapore Project	5,279	-	-	-	559	-	5,181	-	-	-	92	11,111
Tidal Canal	-	-	-	-	18	-	2,254	20	-	-	1	2,293
Sone Project	5,086	-	-	-	-	-	-	-	-	-	4	5,090
	12,398	2	-	34	909	-	9,073	285	-	-	342	23,043
NORTH WESTERN PROVINCES:												
Ganges Canal	198,997	-	-	5,899	-	3,054	2,903	387	1,385	-	257	212,882
Agra Canal	2,852	-	-	115	-	-	-	514	221	-	7	3,709
Eastern Jumna Canal	64,703	-	-	2,869	-	1,145	1	34	484	-	13	59,249
Doon Canals	1,135	-	-	53	-	2,424	-	4	-	-	15	3,601
Rohileund Canals:												
Paha water-courses	-	-	-	-	-	-	-	-	-	-	-	-
Kailas ditto	-	-	-	-	-	-	-	-	-	-	-	-
Baigul ditto	-	-	-	-	-	-	-	-	-	-	-	-
Kitcha ditto	-	-	-	-	-	-	-	-	-	-	-	-
Bijnor Canals	861	-	-	16	-	-	-	-	-	-	18	895
Bundelcund Irrigation Works:												
Hamirpur Irrigation Works	312	-	-	1	-	-	-	6	-	-	1	320
Jhānsi Irrigation Works	130	-	-	-	-	-	-	2	-	-	7	139
Lower Ganges Canal	-	-	-	-	-	-	-	-	-	-	6	-6
Bundelcund Irrigation Survey	-	-	-	-	-	-	-	-	-	-	2	-2
	261,424	-	-	9,083	-	6,623	2,904	947	2,136	-	261	283,378
Carried forward	273,822	2	-	9,117	909	6,623	11,977	1,324	2,138	-	637	306,549

Carried forward - - £.

93.

M 2

No. 46.—DETAILED ACCOUNT OF EXPENDITURE FOR THE YEAR 1875-76.

EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.						
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	DEDUCT			Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
						Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	TOTAL.								
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RAJPOOTANA.																
Bheer Reservoir -	326	81	—24	—	—	1	382	1,872	1,472	109	355	—249	1	3,558		
Jalea Reservoir -	5,019	1,255	84	—	218	2	6,574	15,347	4,649	773	—	(a)1,135	5	21,899		
Bulad Reservoir -	1,157	289	26	—	—	11	1,461	5,670	2,308	254	—	—	11	8,121		
Rajosee Reservoir -	845	212	23	—	—	—	1,080	2,654	665	104	—	—	—	3,423		
Tanks in Ajmere Sub-Collectorate:	7,347	1,837	109	—	218	14	9,497	25,443	9,094	1,240	355	886	17	37,001		
Outlay on old works now brought to account -	—	—	—	—	—	—	—	—	—	22,111	—	—	—	22,111		
Muckerwalla Tank -	—	—	—	—	—	—	—	1,706	747	86	—	—	—	2,539		
Tanks in Beawar Sub-Collectorate:	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Outlay on old works now brought to account -	—	—	—	—	—	—	—	538	178	27	23,707	—	—	23,707		
Inspection Bungalows -	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	743
Tanks in Todghur Sub-Collectorate:	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Outlay on old works now brought to account -	—	—	—	—	—	—	—	—	—	15,939	—	—	—	15,939		
Anner dam -	—	—	—	—	—	—	—	1,826	457	91	—	—	—	2,374		
TOTAL RAJPOOTANA - £.	7,347	1,837	109	—	218	14	9,497	—	—	—	—	—	—	104,414		
ODDH.																
Sardah Canal (work suspended) - £.	—	—	—	—	—	17	—17	6,152	37,639	1,762	—	—	1,445	44,108		
CENTRAL PROVINCES.																
Balaghat Doab Canal -	—	—	—	—	—	—	—	335	2,835	63	—	—	—	3,233		
Rantek Reservoir -	—	—	—6	—	—	—	—6	236	2,051	14	—	—	35	2,266		
Kanhan River, Kappa Lake Project -	—	—	—68	—	—	—	—68	657	7,743	159	—	—	5	8,554		
Pench River, Anicut and Canal Project -	—	—	—100	—	—	—	—100	144	6,090	230	—	—	32	6,432		
Projects not brought to maturity or abandoned -	—	—	—	—	—	—	—	495	12,717	389	—	—	—	13,601		
TOTAL CENTRAL PROVINCES - £.	—	—	—174	—	—	—	—174	1,867	31,436	855	—	—	72	34,086		

(a) Includes 917 £., being balances of previous year charged off to the Budget Grant for 1874-75, now brought on to Capital, Ordinary, as previous expenditure.

EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.						
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	DEDUCT			Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
						Stores and Advances paid for in previous years, and charged to Works in current Year, in excess of same Account.	Receipts on Capital Account.	TOTAL.								
BRITISH BURMAH.																
Irrawaddie Scheme	17,951	4,129	24	5	313	12	-	12	22,410	204,750	35,789	1,033	5	492	192	241,877
Ranree Embankment Scheme	133	30	-	-	-	-	-	-	163	6,404	1,357	114	5	-	1	7,879
Martaban Embankment Scheme	1,246	287	5	-	-	-	-	-	1,538	1,545	292	5	-	-	-	1,842
Pegu and Sittang Canal Embankment	11,884	2,733	113	-	-	-	-	-	14,730	11,884	2,733	113	-	-	-	14,730
TOTAL BRITISH BURMAH	31,214	7,179	142	5	313	12	-	12	38,841	224,583	40,171	1,265	10	492	193	266,328
BENGAL.																
Orissa Project	467	107	-	-	-	-	-	-	574	30,979	2,192	263	-	-	-	33,434
Midnapore Project	-	-94	-	-	-	-	-	-	-1,082	25,157	301	-	-	-	-	25,458
Tidal Canal	-	-	-	-	-	-	-	-	-	8,732	524	-	-	-	-	9,256
Soane Scheme	-	-	-	-	-	-	-	-	-	6,240	2,624	-	-	-	-	8,864
Damoodah Scheme	-	-	-	-	-	-	-	43	-43	8,411	9,403	710	-	-	2,761	15,763
Tirhoot Project	1,476	16,736	141	-	-	73	68	5	18,280	8,225	29,521	1,488	-	39	5	39,268
Hooghly Project	6,229	410	132	-	-	10	-	10	6,761	12,199	1,483	634	-	-	10	14,306
TOTAL BENGAL	6,284	17,159	273	-	-	58	68	126	23,590	99,943	46,048	3,095	-	39	2,776	146,349
NORTH WESTERN PROVINCES.																
Ganges Canal	5,055	1,322	467	-	-	349	5,991	6,340	504	2,008,807	265,724	19,865	-	74,331	14,421	2,354,306
Agra Canal	9,727	2,167	-	-	-	-	-	-	11,891	10,835	2,167	-	-	-	-	13,002
Eastern Jumna Canal	8,596	2,109	249	-	1,320	-	-	-	12,274	177,576	81,647	990	-	8,127	47	218,293
Doon Canals	600	149	185	-	8	-	-	-	942	55,295	4,078	415	-	162	-	59,950
ROHILKHUND CANALS:																
Paha Watercourses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kailas Watercourses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Baigul Watercourses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kitcha Watercourses	9,677	1,635	45	-	-	552	4,456	5,008	6,349	87,003	30,641	2,876	-	1,674	729	121,465
Bijnor Canals	-	-	-	-	-	-	-	-	-	6,997	-	-	-	-	-	-

(b) Includes 4,297-L shown in the previous account as profit and loss charges.

(a) Include 151 l. and 17 l., being outlay on repairs chargeable to capital account.

No. 46.—Detailed Account of Expenditure from Imperial Funds, Ordinary, against Capital Account of Irrigation Works, for the Year ended 31st March 1876—*continued*.

EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.						
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	DEDUCT			Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
						Less Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	TOTAL.								
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
BOMBAY.																
<i>Dekkan.</i>																
Ahmedabad Collectorate:																
Hathmati Canal	-	-	-	-	-	-	-	-	-	915	1,582	296	-	-	-	2,793
Subarnati Project Survey	-	-	-	-	-	-	-	-	-	499	3,028	-	-	-	-	3,527
Ahmednagar Collectorate:																
Bhatodi Tank	146	136	-	-	-	-	-	282	24,778	6,404	899	-	-	-	54	32,027
Lakh Canal	-	-	-	-	-	-	-	-	(a) 7,012	2,412	1,629	-	-	-	-	11,053
Palkhair Canal	-	-	-	-	-	-	-	-	39	569	209	-	-	-	-	817
Wozar Canal	1,210	292	-	-	-	-	-	1,502	13,496	4,927	248	-	-	-	14	18,657
Dharwar Collectorate:																
Madak Tank	69	17	-	-	-	-	-	86	(a) 12,052	9,697	282	-	-	-	-	22,031
Mavinkopp Tank	61	15	-	-	-	-	-	76	61	15	-	-	-	-	-	76
Doni Reservoir	290	297	127	-	-	-	-	714	290	297	127	-	-	-	-	714
Kulala Nulla	-	-	-	-	-	-	-	-	2,233	609	3	-	-	-	-	2,935
Kaira Collectorate:																
Khari Sluices	1,560	390	-	-	-	-	-	1,950	4,274	1,373	3	-	-	-	-	5,650
Kaladgi Collectorate:																
Malaprabha Project Survey	-	-	-	-	-	-	-	-	268	743	14	-	-	-	-	1,025
Ghataprabha Project Survey	-	-	-	-	-	-	-	-	1,053	2,899	36	-	-	-	-	3,988
Kandeish Collectorate:																
Hartala Tank	9	-	-	-	-	-	-	9	3,024	1,114	258	-	-	-	-	* 4,396
Jamda Canal	59	3	-	117	-	-	-	179	73,777	17,736	1,213	117	-	-	-	92,843
Panjhra Irrigation Works	-	-	-	-	-	-	-	-	9,493	1,924	176	-	-	-	-	* 11,593
Mhuswa Tank	2,426	592	-	-	-	-	-	3,018	3,873	1,154	14	-	-	-	-	5,041
Bhokar Tank	-	-	-	-	-	-	-	-	174	849	-	-	-	-	-	* 1,023
Nasik Collectorate:																
Wadali Canal	24	1	-	-	-	-	-	25	2,000	510	160	-	-	-	-	2,670
Poona Collectorate:																
Moota Storage Lake and Canal	79	17	-	-	-	-	-	96	963	1,912	1,100	-	-	-	-	3,975
Kusavhi Tank	-	-	-	-	-	-	-	-	3,143	850	88	-	-	-	-	4,081
Nira Project	3	-	-	-	-	-	-	3	1,368	6,073	836	-	-	-	-	8,207

Gundown Canal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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* The differences between these Amounts, and what have been shown in the previous Accounts, are due to certain alterations in the Capital Entries of 1872-73, ordered by the Local Government.

(a) Include 50% and 47% being outlay on repairs chargeable to Capital Account.

(b) Include 99% and 1,255% outlay on repairs chargeable to Capital Account.

(c) This work was formerly included with the Eastern Nara Works.

(a)

Bundelkand Irrigation Works:											
Hamirpur Irrigation Works											
Jhansi Irrigation Works											
Agra Irrigation Works											
TOTAL NORTH WESTERN PROVINCES											
PUNJAB.											
Barce Doab Canal											
Madhopore Workshops											
Western Janna Canal											
Delhi and Goorgaon Irrigation Works											
Upper Sutlej Inundation Canals											
Lower Sutlej Inundation Canals											
Indus Inundation Canal											
Shahpore Canals											
Less Outlay from Contributions, Fine Fund, and Statute Labour											
TOTAL PUNJAB											
MADRAS.											
Godavery Delta System											
Kistna Delta System											
Pennair Anicut System											
Chembrambankum Tank Project											
Madras Water Supply Project											
Palar Anicut System											
Pelendorai Anicut System											
Canvery Delta System											
Streeviguntum Anicut System											
Other Works											
TOTAL MADRAS											
BOMBAY.											
Works for which Capital Accounts are kept.											
Dekkan.											
Ahmedabad Collectorate:											
Hathmati Canal											
Ahmednagar Collectorate:											
Bhatodi Tank											
Lakh Canal											
Palkhair Canal											
Carried forward											

34	71	166	-	-	-	271	1,774	1,368	17	-	3,284
213	49	100	-	-	-	362	1,598	1,190	-	-	3,017
-	-	-	-	-	-	-	3,210	5,073	4	5	8,292
9,628	55,878	77,441	2,068	-	-	145,015	922,482	1,035,354	26,848	5,740	2,017,146
889	21,591	25,083	531	-	-	48,094	269,669	290,097	7,586	88	576,220
-	161	1,794	191	-	-	2,146	161	1,794	11,399	23,377	36,731
52	12,226	24,704	534	-	-	37,516	519,935	337,752	3,386	240	865,981
-	362	897	-	-	-	1,258	14,919	9,545	65	27	24,604
-	6,549	4,704	-	-	-	11,307	75,367	59,457	783	-	144,266
2,491	931	3,920	73	-	-	7,415	28,554	60,809	441	57	249,131
545	11,771	6,512	173	-	-	19,001	146,160	60,643	1,172	37	213,100
-	445	77	-	-	-	522	2,389	187	-	-	2,576
3,977	54,936	67,691	1,555	-	-	127,259	1,057,154	820,284	24,835	176,035	2,112,609
2,491	143	-	-	-	-	2,634	56,123	-	-	152,209	216,471
1,486	53,393	67,691	1,555	-	-	124,625	1,001,031	820,284	24,835	23,326	1,896,138
261	16,134	9,048	4,698	-	-	30,141	-	-	-	-	-
631	13,284	6,278	2,298	-	-	22,491	-	-	-	-	-
-	2,595	1,148	61	-	-	3,793	-	-	-	-	-
-	2,664	827	27	-	-	3,518	-	-	-	-	-
44	538	275	6	-	-	863	-	-	-	-	-
94	1,146	615	13	-	-	1,868	-	-	-	-	-
-	1,527	463	25	-	-	2,015	-	-	-	-	-
629	6,044	3,312	93	-	-	10,078	-	-	-	-	-
390	2,464	1,072	30	-	-	3,956	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
2,038	46,396	22,550	7,251	-	-	78,235	-	-	-	-	-
-	500	831	-	-	-	1,331	-	-	-	-	-
43	51	28	-	-	-	122	-	-	-	-	-
23	281	312	-	-	-	616	-	-	-	-	-
39	98	141	-	-	-	278	-	-	-	-	-
105	930	1,312	-	-	-	2,347	-	-	-	-	-

The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.

* Charges on account of statute labour.

No. 47.—Account of Expenditure from Imperial Funds, Ordinary, against Revenue Account of Irrigation Works, for the Year ended 31st March 1876—continued.

	EXPENDITURE DURING YEAR.						TOTAL EXPENDITURE TO END OF YEAR.				
	Works.	Repairs, including Plantation.	Establishment.	Tools and Plant.	Profit and Loss.	TOTAL.	Works.	Repairs, including Plantation.	Establishment.	Tools and Plant.	Profit and Loss.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
BOMBAY—continued.											
Works for which Capital Accounts are kept—continued.											
Brought forward	105	930	1,312	-	-	2,347					
Dekhan—continued.											
Dharwar Collectorate:											
Madack Tank	5	266	130	-	-	401					
Mavinkopp Tank	-	88	26	-	-	114					
Kaira Collectorate:											
Khari Sluices	-68	40	58	-	-	30					
Kandeish Collectorate:											
Jamda Canal	107	264	388	-	-	759					
Nahalode Canal	-	-	-2	-	-	-2					
Panjhira Irrigation Works	29	49	74	-	-	152					
Nasik Collectorate:											
Wadali Canal	-	23	-	-	-	38					
Poona Collectorate:											
Moota Storage Lake and Canal	-	1,382	427	-	-	1,809					
Kasardi Tank	2	16	5	-	-	23					
Satara Collectorate:											
Chickli Canal	-	51	158	1	-	210					
Gundowli Canal	-	57	148	1	-	206					
Krishna Canal	5	444	1,240	8	-	1,697					
Mayni Tank	-	69	153	2	-	224					
Yerla Canal	-	102	206	2	-	310					
Rewari Canal	24	43	171	1	-	239					
Sholapur Collectorate:											
Ekroek Tank	29	706	1,517	18	-	2,270					

The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.

Desert Canal - - - - -	-	298	112	1	-	-	411
Haiderabad Collectorate:							
Alibhur Kacheri Canal - - - - -	-	353	129	1	-	-	483
Fuleli Canal - - - - -	230	9,840	3,010	59	-	-	13,139
Great Marrack Canal - - - - -	-	1,138	299	3	-	-	1,440
Surfrazwah Canal - - - - -	-	528	344	1	-	-	873
Karachi Collectorate:							
Western Nara - - - - -	141	6,290	1,943	33	-	-	8,407
Pinyari Canal - - - - -	173	2,138	925	6	-	-	3,237
Shikarpur Collectorate:							
Eastern Nara Works - - - - -	299	8,206	5,008	92	-	-	13,505
Sind Canal - - - - -	98	1,465	408	4	-	-	1,975
Ghar and Branches - - - - -	251	3,396	855	22	-	-	4,524
Bigari Canal - - - - -	44	5,187	940	28	-	-	6,199
Sukkur and Shahadadpur Canal - - - - -	42	3,284	614	66	-	-	4,006
Deduct, Expenditure from Contributions -	1,516	46,648	20,613	349	-	-	69,126
	132	9	-	-	-	-	141
	1,384	46,639	20,613	349	-	-	68,985
Works for which Capital Accounts are not kept.							
<i>Dekkan.</i>							
Belgaum and Dharwar - - - - -	449	708	1,846	111	-	-	3,114
Guzerat - - - - -	-	61	97	-	-	-	158
Kandeish - - - - -	-	1,715	2,550	11	-	-	4,276
Poona - - - - -	-	9	19	-	-	-	28
Ratnagiri - - - - -	2	6	2	-	-	-	10
<i>Sind.</i>							
Begari - - - - -	100	2,560	717	7	-	-	3,384
Fuleli - - - - -	-	1,070	389	2	-	-	1,461
Ghar - - - - -	-	584	199	2	-	-	785
Karachi Collectorate - - - - -	732	4,844	2,782	57	-	-	8,415
Rohri - - - - -	21	8,076	2,350	36	-	-	10,483
Sukkur - - - - -	-	963	161	2	-	-	1,126
Deduct, Expenditure from Contributions -	1,304	20,596	11,112	228	-	-	33,240
	60	1,153	-	-	-	-	1,213
	1,244	19,443	11,112	228	-	-	32,027
TOTAL BOMBAY - - - £.	2,628	66,082	31,725	577	-	-	101,012

The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank.

No. 48.—DETAILED ACCOUNT OF EXPENDITURE ON MILITARY WORKS, for the Year ended 31st March 1876.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	AGRA : INSPECTOR GENERAL.	£.	£.	£.	£.
1	New buildings for European Infantry, consisting of one double-storied barrack for 72 single men and 4 non-commissioned officers, 4 blocks of quarters for 34 married men, with subsidiary buildings, 3 blocks of quarters for 23 families, one double-storied hospital and subsidiary buildings, and reconstruction of married men's barrack, No. 6, as a single-storied building	37,144	8,317	21,281	29,598
2	Buildings for Ordnance Department, consisting of three danger buildings and an expence magazine for laboratory in fort, and converting an old store godown into a gun-shed	2,910	315	-	315
	ALIPORE :				
3	Accommodation for a regiment of Native Infantry, consisting of temporary huts for sepoy, 16 half-company single-storied barracks for unmarried men, converting existing hospital into a barrack for 36 families, new hospital, four cook-houses, &c.	36,279	—242	27,106	26,864
	ALLAHABAD :				
4	Providing accommodation for a field battery of artillery, consisting of three double-storied barracks, each for 44 single men and 2 serjeants, with subsidiary buildings; two single-storied barracks for 20 married men, with subsidiary buildings; one double-storied hospital for 20 male and 4 female patients, including quarters for apothecary and other subsidiary buildings; canteen, quarter-guard and cells, harness-room and artificer's shop, magazine, &c.	55,124	5,170	50,288*	55,458
5	Additions and improvements to new sets of buildings for Royal Artillery and European Infantry in new cantonment, consisting of remodelling and completing barracks and hospital, supplying louvres to barracks, and remedying other matters	59,194	2,113	52,423	54,536
6	Complete set of buildings for a regiment of European Infantry, consisting of 16 half-company double-storied barracks, 8 for 36 men and 2 serjeants, and 8 for 40 men and 2 serjeants; 2 whole company double-storied barracks for 72 single men and 4 serjeants each; one double-storied barrack for 44 men of the band and 3 serjeants; 8 blocks of single-storied barracks, each to accommodate 13 families; quarters including cook-house for serjeant-major; 2 sets of quarters for school-master and mistress; 2 double-storied hospitals for 92 male patients; 1 double-storied hospital for 18 families, &c.	226,388	2,781	243,181	245,962
7	Buildings for Ordnance Department, consisting of a new armoury in the arsenal, powder magazine in fort, quarters with out-offices for warrant officers and Ordnance subordinates, and sundry improvements and additions to buildings of Ordnance Department	31,121	3,757	19,433	23,190
8	Buildings for Commissariat Department, consisting of a bakery, four rum and malt-liquor godowns, slaughter-yard and cattle-shed, huts for slaughter-house attendants, dry-store godown, &c.	20,717	1,242	12,283	16,525
	ATTOCK :				
9	Barracks for a detachment of Native Infantry in the fort	2,725	1	11	12
	BAKLOH :				
10	New buildings for Native Infantry, consisting of a magazine, bells of arms, two hospitals with subsidiary buildings, quarter-guard and armourer's shop	9,871	764	4,090*	4,854
	BALOO, NEAR DALHOUSIE :				
11	Road to the sanitarium, consisting of camel road from Baloon to Dhunera, Laballa Gully and Baloon road, Baloon and Ravee road, and huts for working party on Baloon spur	66,556	9,390	54,740	64,130
12	Providing permanent accommodation for European dépôt, consisting of five double-storied barracks for single men, each to accommodate 176 men and four non-commissioned officers, subsidiary buildings, and buildings for Commissariat Department	98,498	2,452	97,434	99,886
13	Project for the supply of water	10,955	232	8,825	9,057
	BAREILLY :				
14	Double-storied barrack for European Infantry, work suspended	9,294	—79	2,097	2,018
15	Improvements to buildings for European troops, viz., restoration of infantry barrack, No. 7, destroyed by fire; and enclosure walls to regimental magazines for all arms of the service	4,815	3,116	955	4,071
	BENARES :				
16	One hospital with subsidiary buildings for Native Infantry	2,354	1,632	-	1,632
	BARRACKPORE :				
17	Completing permanent accommodation for two batteries of artillery, consisting of six double-storied barracks to accommodate 264 single men and 12 non-commissioned officers, four single-storied barracks for 36 married men, with subsidiary buildings, quarters for staff serjeants, schoolmaster and non-commissioned officers, canteen, plunge-bath, harness-rooms, &c.	121,572	1146	125,898	126,044
	Carried forward	£.	-	44,107	-

* Vide Note after Item No. 193, page 112.

48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d*.

WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	£.	£.	£.	£.
Brought forward - - -	-	44,107	—	—
INSPECTOR GENERAL— <i>continued</i> .				
CAMPBELLPORE:				
Improvements to buildings for European Infantry, consisting of partition of three barracks, re-constructing walls of barrack, No. 141, re-roofing 10 single men's barracks - - -	3,282	2,129	-	2,129
CAWNPORE:				
Completing accommodation for European Infantry, consisting of eight single-storied barracks, each to accommodate 13 married men, two sets of quarters with out-offices for serjeant major and quartermaster-serjeant, eight privies, four wells, hospital serjeants' quarters, armourer's shop, quarter-guard and cells, canteen, ball-court, plunge-bath, and magazine - - -	28,062	102	26,347	26,449
Buildings for Commissariat Department, consisting of bakery, auxiliary buildings, godowns for malt liquor and dry store, cattle shed, elephant shed, shambles, slaughter yard, boundary walls and gates - - -	21,609	7,522	4,016	11,538
CHUCKRATA:				
Constructing a road to connect the city of Saharunpore with the sanitarium, 79 miles in length, with bridges and inspection bungalows, the largest bridge being a suspension one over the Jumna river, estimated to cost 30,545 £. - - -	231,912	26,204	171,483	197,687
Providing permanent accommodation for a regiment of European Infantry, consisting of six blocks of quarters for 38 families, five barracks for 56 men, each with subsidiary buildings, quarters for officers, Commissariat buildings and general works - - -	111,059	22,656	72,784	95,440
DARJEELING:				
Completing accommodation for convalescent dépôt at Jullapahar, consisting of three cottage barracks, each to accommodate 36 single men and two non-commissioned officers, two cottage barracks for 10 married men, with subsidiary buildings, and improvements and additions to sundry existing buildings - - -	23,555	5,911	13,889	19,800
New buildings for European Artillery at Jullapahar, consisting of one cottage barrack for 18 single men and two non-commissioned officers, two cottage barracks for 36 single men and two non-commissioned officers, two cottage barracks for 10 married men, quarters for medical subordinate and Commissariat serjeants, cook-houses, privies, canteens, &c. - - -	19,506	3,726	13,163	16,889
DELHI:				
Additions and improvements to fortifications, consisting of demolitions, railway entrenchment wall to defend approach to the railway bridge, batteries, and defensive works - - -	20,253	926	32,816	33,742
New buildings for European troops, consisting of one barrack for 12 married men and two barracks for single men of Artillery, and quartermaster's store-room, four three-storied barracks to accommodate 300 single men of European Infantry, with four cook-houses, four wash-houses, four urinaries, and four privies, barracks named F and G, cook-houses, wash-houses, privies, canteen, &c. - - -	102,323	—12	86,788	86,776
DEHRA:				
Buildings for Native troops, consisting of quarter-guard and cells, rifle-range and hospital for Infantry; accommodation for the Viceroy's body-guard and 13 extra stables for same - - -	4,701	1,088	2,268	3,356
DHARMSALA:				
Buildings for Native troops, consisting of enlarging Goorkha hospital, quarters for Native doctors and Native servants - - -	1,643	870	-	870
DIAMOND HARBOUR:				
Battery for the protection of Calcutta - - -	10,449	—3	14,263	14,260
DINAPORE:				
Horse infirmary and gram store for Artillery - - -	1,032	128	846	974
DUGSHAI:				
New buildings for European Cavalry, consisting of two blocks of family quarters, privies, and bath-rooms - - -	3,763	1,064	-	1,064
Additions and improvements to buildings for British Infantry, viz., covering roofs of barracks with water-proof cloth, re-roofing 12 barracks with corrugated iron, supplying lightning-conductors, erecting additional out-offices, and re-building certain works - - -	32,890	5,495	17,980	23,475
Permanent accommodation for a regiment of British Infantry, consisting of three double-storied full-company barracks for single men, range of quarters for 28 families, seven barracks for married men, purchase of Buckingham Palace and converting it into a married men's barrack, and subsidiary buildings - - -	64,737	1,079	54,314	55,393
DUM-DUM:				
Additions and improvements to gun-foundry buildings, consisting of new shell factory, sheds and other works for stores, including alterations to existing buildings, and compensation for land and buildings (17,914 £.) purchased to ensure safety of operations - - -	28,744	—104	40,685	40,581
Snider factory buildings, including quarters for conductors and staff serjeants attached thereto - - -	82,072	1,959	66,720	68,679
Carried forward - - - £.	-	124,847	—	—

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*contd.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	Brought forward - - -	£. -	£. 124,847	£. —	£. —
	INSPECTOR GENERAL— <i>continued.</i>				
	FEROZEPORE:				
36	Providing accommodation for European Infantry, consisting of nine single-storied barracks, including two privies to each barrack for 105 families, five cook-houses, three latrines, eight urinaries, quarters for serjeant major and staff serjeants, two double-storied hospitals for 92 patients with out-houses, a double-storied hospital for 24 female patients, well, and armourer's shops - - -	65,998	731	65,015	65,746
37	Remodelling and executing special repairs to six old barracks and canteen - - -	6,714	184	6,714	6,898
38	Buildings for Ordnance Department, consisting of additions and improvements to arsenal, quarters for warrant and non-commissioned officers, work-shop in arsenal, and certain small buildings - - -	17,027	2,330	8,873	11,203
39	Buildings for Commissariat Department, consisting of bungalows for commissariat serjeants, cattle serjeant, butcher serjeant, two wells, bakery, and improving mill-house - - -	4,698	521	* 2,778	3,299
	FORT WILLIAM:				
40	Improvements to buildings for European troops, viz., additions and alterations to nine barracks, and to existing ball-court, and improvements to Queen's barracks } - - -	3,947	3,417	- -	3,417
41	Female hospital in compound of garrison hospital for all arms of the service at Dullundah, near Calcutta - - -	3,029	2,691	* 19	2,710
42	Improvements to the two ranges of barracks for Ordnance Department conductors at Hastings - - -	1,185	1,029	- -	1,029
43	Commissariat buildings, consisting of temporary sheds Nos. 1 and 2, for protection of malt liquor, and a slaughter-house at Hastings - - -	2,263	1,801	- -	1,801
	FUTTEGARH:				
44	Additions to, and enclosure wall round, gun-carriage agency buildings - - -	5,271	1,088	* 190	1,278
	FYZABAD:				
45	Additions and improvements to old buildings occupied by a regiment of European Infantry, consisting of re-building and improving seven semi-permanent barracks for single men, additions to serjeants' mess, plunge-bath, providing louvres to band barrack, improving and re-building barracks, Nos. 10, 11, and 12, for single men, and other improvements - - -	36,419	13,928	23,089	37,017
46	New buildings for Royal Artillery, consisting of two barracks for 18 married men, two staff serjeants' quarters, serjeants' mess, plunge-bath, stables, and horse hospital } - - -	9,765	47	* 9,649	9,696
	GWALIOR FORTRESS:				
47	Providing accommodation for European Infantry, consisting of eight half-company double-storied barracks to accommodate 38 single men each, one whole-company double-storied barrack to accommodate 76 single men, 31 sets of quarters in three ranges for married men, three barracks, each to accommodate 10 families, and subsidiary buildings - - -	81,499	481	55,476	55,957
48	Two double-storied hospitals, each to accommodate 34 male patients, with subsidiary buildings, quarters for three staff serjeants, canteen, armourer's shop, fives-court, quarter-guard and cells, plunge-bath, and other buildings for all arms of the service - - -	31,191	940	28,177	29,117
49	Improvements to new buildings of European troops, consisting of alteration to punkabs, supplying louvres to verandah openings, and alteration to cornices of barracks - - -	4,448	595	2,709	3,300
50	Constructing Snider magazine - - -	1,448	781	* 405	1,186
	HAZAREEBAGH:				
51	Reconstructing roofs and remodelling barrack, and sundry other alterations - - -	6,630	390	306	696
	ISHAPORE, NEAR BARRACKPORE:				
52	Additions and improvements to powder works, also new buildings, consisting of three incorporating mill-houses, boiler-house, spare drying and corning houses, sulphur refinery buildings, quarters for five subordinates, and other works, and purchase of land to ensure safety of works - - -	82,810	1,254	89,137	90,391
	JUTOGH, NEAR SIMLA:				
53	Permanent accommodation for Royal Artillery, consisting of buildings (comprising Bishop Cotton's school) for men of Mountain Train Battery, two blocks of quarters for 20 families, one block containing five sets of family quarters, and additions and alterations to existing buildings, mule-shed, and quarters for warrant officer of Commissariat Department - - -	13,429	1,955	8,342	10,297
	JULLUNDUR:				
54	New buildings for European Infantry, consisting of two full-company and 12 half-company double-storied barracks (the former to accommodate 72 single men each, and the latter 36 men each), five permanent lavatories, new hospital, main-guard and cells, small-arms magazine, and plunge-bath - - -	160,078	584	104,806	105,390
	Carried forward - - -	£. -	159,594	-	-

* Vide Note after Item No. 193, page 112.

18.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d*.

WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
Brought forward - - -	£. -	£. 159,594	£. —	£. —
INSPECTOR GENERAL— <i>continued</i> .				
JULLUNDUR— <i>continued</i> .				
Improvements to old buildings for European Infantry, consisting of partition walls in married men's barracks, renewing verandah roof of old thatched barrack, converting old canteen into a store-room, and sundry other improvements - - -	15,948	4,282	9,901	14,183
KANGRA :				
barrack for a detachment of Goorkhas in the fort - - - - -	1,600	1,092	- -	1,092
KALABAGH :				
Temporary accommodation for European Infantry, consisting of four blocks of different sizes for 24 families, with out-houses - - - - -	2,360	1,286	- -	1,286
KIDDERPORE :				
Additional buildings and improvements to existing buildings of dockyard - -	62,628	8,700	44,026*	52,726
KOOLDANA :				
Huts for European troops for 200 men at Kooldana, and for 180 men at Chungla Gully, one hut for victualling serjeant at Kooldana, and general cantonment works - - - - -	7,427	1,387	5,639*	7,026
KUSSOWLIE :				
Completing accommodation for European dépôt, consisting of two barracks for single men, and four barracks for 76 married men, subsidiary buildings, and alterations and improvements to several old buildings - - - - -	61,339	1,593	57,088	58,681
LUCKNOW :				
Improvements to buildings for all arms of the service, consisting of remodelling and repairing roofs of semi-permanent barracks for Infantry, Artillery, and Cavalry -	54,288	14,137	39,247	53,384
MEAN MEER :				
Works for the supply of water - - - - -	8,630	260	1,500	1,760
Drainage works - - - - -	6,304	1,555	2,360	3,915
Improvements to buildings for European troops, consisting of re-roofing and re-modelling two double cook-houses, and re-constructing and dismantling No. 4 barrack in Royal Artillery lines, and re-roofing and remodelling four double cook houses in British Infantry lines - - - - -	3,433	1,212	- -	1,212
MEERUT :				
New buildings for European Infantry, consisting of two double-storeyed hospitals to accommodate 92 male patients, including auxiliary accommodation, wells to wash-houses, Nos. 36 to 40 and 44, and subsidiary buildings - - - - -	22,583	3	22,664*	22,667
Additions, alterations, and improvements to buildings for European troops, consisting of provision for clerestory windows to barracks, converting a portion of certain buildings into a workshop, renewing arm-racks, alterations and improvements to canteen, and erection of bath-rooms to family quarters - - - - -	11,510	5,510	5,116	10,626
MOOLTAN :				
Buildings to complete accommodation for a regiment of European Infantry, consisting of six double-storeyed half-company barracks, each to accommodate 36 men and two serjeants, three double-storeyed barracks, each to accommodate 28 families, hospital for 70 patients, and subsidiary buildings - - - - -	127,407	24,535	95,676	120,211
MORAR :				
Providing accommodation for Royal Artillery, consisting of three double-storeyed barracks for 156 men, one half-company barrack, one barrack for 12 families, two double-storeyed hospitals to accommodate 67 patients, staff-serjeants' quarters, plunge-bath, quarter-guard and cells, magazine, harness-rooms, gun-sheds, sheds for horses, and other subsidiary buildings - - - - -	64,623*	1,287	66,062	67,349
Providing accommodation for troops in right European Infantry lines, consisting of two whole company double-storeyed barracks, each to accommodate 76 single men, 16 half-company double-storeyed barracks, each to accommodate 38 single men, one double-storeyed barrack to accommodate 44 men of the band, 10 single-storeyed barracks for 137 families, and subsidiary and auxiliary buildings - - -	173,310	— 238	151,427	151,189
Carried forward - - - £.	- -	226,195	—	—

* Vide Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*contd.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	Brought forward - - -	£. -	£. 226,195	£. —	£. —
	INSPECTOR GENERAL— <i>continued.</i>				
	MORAR— <i>continued.</i>				
70	Accommodation for troops in left European Infantry lines, consisting of a range or single-storeyed buildings to accommodate 22 families, two privies, six wash-houses, plunge-bath, double-storeyed male hospital, quarter-guard and cells, armourer's workshop, and canteen - - -	21,844	6	13,470	13,476
71	Improvements to building for European troops, viz., dismantling old barracks, converting an old barrack into store-room, and providing louvres to verandah openings in upper and lower floor of double-storeyed barracks, and alteration to punkahs - - -	6,624	2,034	4,906	6,940
	MURREE:				
72	Buildings for Commissariat Department, consisting of mule-sheds, bakery, and cattle sheds - - -	6,386	1,746	740	2,486
73	Providing accommodation for European troops, consisting of four double-storeyed half-company barracks for single men, completing accommodation for 525 convalescents of all arms, huts for 10 families and 50 men at Clifden; canteen, ball-court, &c. - - -	34,731	1,734	39,869	41,603
	MUTTRA:				
74	Re-roofing No. 41 bungalow, European Cavalry Lines - - -	1,527	1,074	250*	1,324
	NOWSHERA:				
75	Two hospitals with subsidiary buildings for Native troops - - -	4,480	114	4,155*	4,269
	NOWGONG:				
76	Buildings for a field battery of artillery, consisting of three double-storeyed barracks for 45 single men, three cook-houses, quarters for three staff serjeants, blacksmith's shop and shoeing shed, three harness-rooms and collar-maker's shop, quarter-guard and cells, three stables for 110 horses, and a hospital stable for eight horses, canteen, &c. - - -	37,002	—42	31,382	31,340
77	New buildings for European Infantry, consisting of 10 half-company double-storeyed barracks for 37 single men each, five cook-houses, five wash-houses, three one-company and one two-company privies, and one canteen - - -	72,352	—2,274	51,747	49,473
78	New buildings for all arms of the service, consisting of six blocks of single-storeyed buildings for 70 families, one double-storeyed hospital, and subsidiary and auxiliary buildings for European troops - - -	44,516	—159	31,648	31,489
79	Improving Dhorie nullah - - -	1,491	981	-	981
	PESHAWUR:				
80	Accommodation for European Infantry, in fortified enclosure, consisting of double-storeyed barracks to form sides, Nos. 1 and 2 of fortified enclosure, to accommodate 320 single men, and subsidiary buildings - - -	96,917	91	100,617	100,708
81	Improvements to buildings for European Infantry, viz., building fire-places in upper floors of four double-storeyed barracks, strengthening four double-storeyed barracks, injured by an earthquake, &c. - - -	4,070	2,204	41*	2,245
82	Project for the supply of water - - -	20,878	7,047	9,109	16,156
	PUCHMURREE:				
83	Buildings and works for the formation of a sanitarium, consisting of four semi-permanent cottage barracks, each to accommodate 50 single men, four blocks of quarters for 24 married men, hospital, guard-room, commissariat buildings, and quarters for six officers - - -	36,768	3,731	28,655	32,386
	RANEEKHET:				
84	Buildings for the accommodation of troops at the sanitarium, consisting of one double-storeyed and one single-storeyed barrack for 206 men and eight non-commissioned officers; 11 cottage barracks, each for 52 single men and two non-commissioned officers; quarters for 60 families; a block of 10 quarters for married serjeants, and subsidiary buildings - - -	125,617	24,596	87,849	112,445
	RAWUL PINDEE:				
85	Completing accommodation for two batteries of Royal Artillery, consisting of a single-storeyed barrack for 10 married men, canteen, harness-room, quarter-guard, stables for horses, and gun-shed - - -	17,664	1,070	16,519	17,589
86	Buildings for two regiments of British Infantry, consisting of one full company and two half-company double-storeyed barracks to accommodate 114 men, with subsidiary buildings; one single-storeyed hospital to accommodate 54 patients, quarters for medical subordinates, quarter-guard, canteen, armourer's shop, magazine, rifle-range, &c. - - -	46,086	728	46,785	47,513
87	New buildings for Native Infantry, consisting of a single-storeyed hospital, with out-houses, Native doctor's quarters and servants' houses, and three rifle-ranges - - -	3,276	70	2,780	2,850
	Carried forward - - - £.	-	270,946	-	-

* Vide Note after Item No. 193, page 112.

48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont'd.*

WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	£.	£.	£.	£.
Brought forward - - -	-	270,946	—	—
INSPECTOR GENERAL— <i>continued.</i>				
RAWUL PINDEE— <i>continued.</i>				
Works connected with fortified scheme, consisting of a fortified enclosure, two double-storeyed barracks for two full companies of British Infantry, of 72 men each, magazines, and a range of bomb-proof gun-sheds under an earthen traverse -	86,380	13,854	58,871	72,725
Works connected with manufacture of gas - - - - -	9,943	174	8,318	8,492
ROORKEE:				
Buildings for Sappers and Miners, consisting of a single-storeyed barrack for eight married men, plunge-bath, quarters for medical subordinates and hospital servants, additions and alterations to record-room of Royal Engineers, re-building park-shed, and additional accommodation for married men - - - - -	7,978	1,439	6,020	7,459
SOLON, NEAR DUGSHAI:				
Huts for the accommodation of four companies of European troops, including quarters for officers and mess-house, and subsidiary and auxiliary buildings - - -	10,181	101	9,722	9,823
SAUGOR:				
New buildings for Native troops, consisting of one hospital for 18 patients of the Cavalry, with out-offices, and one hospital for Infantry, with out-offices, and armourer's shop - - - - -	9,867	4,860	4,210	9,070
SEALKOTE:				
Re-constructing No. 10 Barrack, European Infantry - - - - -	-	1,439	-	1,439
SITAPUR:				
Improvements to buildings for European troops, consisting of providing sunshades to six double-storeyed barracks, and re-arranging and hanging punkabs in married men's barracks - - - - -	2,595	2,000	141 *	2,141
Hospital with out-houses for Native Infantry - - - - -	1,958	586	1,407 *	1,993
SUBATHOO:				
Completing accommodation for a regiment of European Infantry, consisting of the purchase and preparation of sites for one double-storeyed barrack, with subsidiary buildings, for 32 families, hospital, medical subordinates' quarters, powder magazine, canteen, armourer's shop, and improvements to old barracks - - - - -	67,443	1,751	55,765	57,516
UMBALLA:				
Improvements to buildings for European troops, consisting of dismantling and re-constructing stable in Royal Artillery lines, and a schoolhouse; re-roofing and re-modelling regimental store rooms of Cavalry; also improvements to buildings in European Infantry lines - - - - -	5,766	1,153	4,721	5,874
Fix permanent saddle and store-rooms for Cavalry - - - - -	1,212	1,104	-	1,104
OTHER WORKS IN THE MILITARY WORKS BRANCH:				
Works costing 1,000 L. and under, each, and not forming portions of projects detailed above - - - - -	-	15,316	—	—
Minor works estimated to cost 250 L. and under, each - - - - -	-	30,285	—	—
Deduct,—Expenditure from Contributions - - - - -	-	345,008 3,043	—	—
TOTAL INSPECTOR GENERAL - - - £.	-	341,965	—	—
CENTRAL INDIA.				
INDORE:				
Buildings for a detachment of European troops, consisting of a single-storeyed barrack for eight married men, hospital and quarters for subordinates - - - - -	6,567	537	5,877	6,414
MHOW:				
Buildings for a regiment of European Cavalry, consisting of seven double-storeyed barracks (two for 144 men and five for 270 men), with subsidiary buildings, one double-storeyed hospital with out-houses, hospital for females, quarter-guard and cells, plunge-bath and well, expense magazine, and ball court - - - - -	181,017	1,946	143,075	145,021
Re-roofing Nos. 1, 2, and 3 Barracks of European Infantry - - - - -	3,393	2,219	-	2,219
Renewing Roof of two Cavalry Barracks - - - - -	2,235	1,708	638	2,346
Buildings for Artillery, consisting of single-storeyed barracks for Field Battery, four double-storeyed barracks for 10 families each, with cook-houses, three bullock-sheds, plunge-bath, wells, &c. - - - - -	23,511	2,020	19,574	21,594
Buildings for a regiment of European Infantry, consisting of five double-storeyed barracks for 72 men; and nine single-storeyed barracks for 90 married men, with subsidiary buildings, a double-storeyed hospital for 128 patients, with out-houses, expense magazine, wells, quarter-guard and cells, canteen, ball courts, &c. - - -	189,565	3,168	114,668	117,836
Carried forward - - - £.	-	11,598	—	—

* Vide Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—contd.

Item Number.	W O R K S.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	Brought forward - - -	£. -	£. 11,598	£. —	£. —
	CENTRAL INDIA—continued.				
	MHOW—continued.				
105	Buildings for all arms of the service, consisting of six skittle alleys for European troops, a single-storeyed hospital, ceilings and ridge ventilators to Cavalry and Infantry barracks, two blocks of quarters for apothecaries and serjeants of European Infantry, and Royal Artillery hospital - - -	14,634	1,998	8,001	9,999
	WORKS THROUGHOUT THE PROVINCE:				
106	{ Works costing 1,000 £. and under, each, and not forming portions of projects detailed above - - -	-	1,928	—	—
	{ Minor works estimated to cost 250 £. and under, each - - -	-	4,339	—	—
	TOTAL CENTRAL INDIA - - - £.	-	19,863	—	—
	C O O R G.				
107	Minor and other works - - -	-	230	-	230
	HYDERABAD.				
	TRIMULGHERRY:				
108	Entrenched post and subsidiary buildings - - -	46,592	2,106	44,737*	46,843
109	New set of buildings for a regiment of European Cavalry, consisting of six double-storeyed barracks for 54 single men, and four ranges of family barracks for 50 families, band barrack, with out-houses, for 44 men, subsidiary buildings and general works (complete Estimate not yet sanctioned) - - -	{ Complete Estimate not yet sanctioned.	26,027	85,138	111,165
110	Officers' quarters and mess-house for European Cavalry, consisting of quarters for field officers, captains' quarters, of six units, three sets of subalterns' quarters, &c. - -	20,426	3,009	27,320	30,329
111	Project for supply of water to European troops - - -	20,906	273	17,443*	17,716
112	New set of buildings for one battery of Horse Artillery, two field batteries and one heavy field battery, consisting of double-storeyed barracks, Nos. 5 to 9, for 38 men each, two double-storeyed barracks for 76 men of heavy field battery, family quarters for 48 men, and subsidiary buildings - - -	112,023	4,008	101,628*	105,636
113	Quarters and mess-house for the officers of the Royal Artillery, consisting of Colonel's quarters, Surgeon's quarters, two blocks of double-storeyed, and four of single-storeyed blocks for 32 officers, mess-house, and road to mess-house and quarters - -	25,434	3,134	22,172	25,306
114	Buildings for European Infantry, consisting of 10 half-company barracks, two ranges of family quarters, Staff-sergeant's quarters, and subsidiary buildings - - -	104,962	2,156	104,979*	107,135
115	Improving Military Prison - - -	6,518	1,476	3,384	4,868
	WORKS THROUGHOUT THE PROVINCE:				
116	{ Works costing 1,000 £. and under, each, and not forming portions of projects detailed above - - -	-	796	—	—
	{ Minor works costing 250 £. and under, each - - -	-	2,783	—	—
	TOTAL HYDERABAD - - - £.	-	45,768	—	—
	P O R T B L A I R.				
117	Buildings for a company of European troops at Ross Island, consisting of stone barracks for 82 single men and three married men, bathing-shed, guard-room and cook-room, including re-construction works - - -	17,571	116	17,451	17,567
118	Barracks and subsidiary buildings for accommodation of a company and half of Native troops at Aberdeen - - -	13,617	2,474	3,627	6,101
119	Bastions and inclosures round military buildings, and works required for better protection of troops from convicts - - -	2,892	556	372	928
120	Minor works estimated to cost 250 £. and under, each - - -	-	363	—	—
	TOTAL PORT BLAIR - - - £.	-	3,509	—	—
	R A J P O O T A N A.				
	NEEMUCH:				
121	New buildings for a wing of European Infantry, consisting of ten half-company double-storeyed barracks with out-offices, quarter-guard, canteen, magazine, &c. - -	94,678	796	74,330	75,126
122	Quarters, with out-offices, for six officers - - -	2,049	1,358	670	2,028
123	Three blocks of double-storeyed barracks for single men of Royal Artillery, to accommodate 46 men each, with family quarters - - -	33,040	2,557	24,080*	26,637
	Carried forward - - - £.	-	4,711	—	—

* Vide Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d.*

WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
Brought forward - - -	£. -	£. 4,711	£. —	£. —
RAJPOOTANA— <i>continued.</i>				
NUSSEERABAD:				
Buildings for a regiment of European Infantry, consisting of eight blocks of double-storeyed barracks with out-offices, to accommodate 380 men and 20 serjeants; 16 quarter-company single-storeyed barracks for 320 men; six blocks of single-storeyed barracks for 80 married men; converting certain barracks into hospitals, band barrack, canteen, quarter-guard and cells, armourer's work-shop, plunge-bath, &c. - - -	173,437	1,755	132,617	134,372
Buildings for a battery of Royal Artillery, consisting of three blocks of double-storeyed barracks, for 138 single men, two blocks of single-storeyed barracks for 19 married men, one double-storeyed hospital, quarter-guard and cells, canteen, stables, gun-shed, and store-room, &c. - - -	49,900	—2,371	30,393	37,022
Supplying Nusseerabad Cantonment with sweet water from Donta - - -	7,844	3,035	-	3,035
TARRAGHUR:				
Buildings and works to test the desirability of locating troops at Tarraghur, consisting of a temporary barrack for 20 single men, quarters for six families, one temporary hospital and subsidiary buildings - - -	8,073	697	7,673	8,370
WORKS THROUGHOUT THE PROVINCE:				
{ Works costing 1,000 <i>l.</i> and under, each, and not forming portions of projects detailed above - - -	-	287	—	—
{ Works costing 250 <i>l.</i> and under, each - - -	-	1,594	—	—
TOTAL RAJPOOTANA - - - £.	-	9,708	—	—
CENTRAL PROVINCES.				
ASEERGHUR:				
Barracks for a detachment of European troops in fort, consisting of two barracks to accommodate 90 men, quarters for 20 married men, and subsidiary buildings -	30,845	411	26,610	27,021
JUBBULPORE:				
Completing accommodation for a regiment of European Infantry, consisting of improvements of 10 barracks, improvements to hospital and subsidiary buildings -	45,796	4,298	40,994	45,292
Buildings for a regiment of Native Infantry, consisting of hospital, quarter-guard, bells of arms, solitary cells, magazine, store-room, &c., &c. - - -	6,374	194	5,580	5,774
Additional subsidiary buildings for Commissariat Department, consisting of rebuilding two sheep pens, renewing gram godown, improving malt liquor godown, re-constructing draught bullock-shed, &c., &c. - - -	3,541	2,476	-	2,476
KHUNDWA:				
Rest-house accommodation for troops proceeding by rail, consisting of four single-storeyed barracks for 368 single men, two blocks of quarters for 40 married men, quarters for officers, with out-offices, quarter-guard, lock-up, &c. - - -	56,248	421	53,471	53,892
KAMPTEE:				
Additions and improvements to existing buildings for European Infantry, viz., remodelling barracks Nos. 1 to 3 - - -	14,328	8,238	-	8,238
Commissariat buildings, consisting of bakery, elephant shed, slaughter-house, &c. -	4,015	230	3,445	3,675
NAGPORE:				
Accommodation for European troops in Seetabaldee Fort, consisting of one single-storeyed barrack to accommodate 40 unmarried men of Infantry, one double-storeyed barrack to accommodate 87 men of Artillery, with subsidiary buildings and improvements to fort - - -	7,420	212	10,032	10,244
WORKS THROUGHOUT THE PROVINCE:				
{ Works costing 1,000 <i>l.</i> and under, each, and not forming portions of projects detailed above - - -	-	5,011	—	—
{ Works costing 250 <i>l.</i> and under, each - - -	-	4,148	—	—
TOTAL CENTRAL PROVINCES - - - £.	-	25,639	—	—
BRITISH BURMAH.				
RANGOON:				
Defences of the town and harbour of Rangoon, consisting of the fortification of the arsenal, position of the great pagoda platform, Rangoon harbour defences (Monkey Point), including battery, protective piling to Battery Point, and clearing jungle - - -	54,513	695	48,395	49,090
New set of buildings for a regiment of European Infantry, in three sections, the first section consisting of one barrack for a full company and a band barrack with out-offices, the second consisting of two barracks for full companies with out-offices, and the third also of two barracks for two full companies with out-offices -	39,242	11,183	14,938	26,121
Commissariat buildings, consisting of two godowns, and two cart-sheds - - -	3,237	2,456	-	2,456
Carried forward - - - £.	-	14,334	—	—

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*contd.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	Brought forward - - -	£. -	£. 14,334	£. —	£. —
	BRITISH BURMAH— <i>continued.</i>				
	THAYETMYO:				
141	Fortification works, consisting of completion of redoubt, north and south gates, guard-house in redoubt, escarp wall round redoubt, with drawbridge and barrier gates, bridges to redoubt, and single-storeyed barrack in redoubt for 80 men and four sergeants - - -	22,643	1,797	15,557	17,354
	TOUNGHOO:				
142	Additions and improvements to the existing lines of Royal Artillery - - -	2,360	300	2,067	2,367
143	Commissariat buildings, two sheds for draught bullocks and a shed for 11 elephants - - -	975	987	-	987
	WORKS THROUGHOUT THE PROVINCE:				
144	{ Works costing 1,000 £. and under, each, and not forming portions of projects } detailed above - - -	-	477	—	—
	{ Works costing 250 £. and under, each - - -	-	3,593	—	—
	TOTAL BRITISH BURMAH - - - £.	-	21,488	—	—
	ASSAM.				
	WORKS THROUGHOUT THE PROVINCE:				
145	{ Works costing 1,000 £. and under, each - - -	-	1,020	—	—
	{ Minor works estimated to cost 250 £. and under, each - - -	-	697	—	—
	TOTAL ASSAM - - - £.	-	1,717	—	—
	BENGAL.				
	WORKS THROUGHOUT THE PROVINCE:				
146	{ Works costing 1,000 £. and under, each - - -	-	455	—	—
	{ Minor works estimated to cost 250 £. and under, each - - -	-	549	—	—
	TOTAL BENGAL - - - £.	-	1,004	—	—
	NORTH WESTERN PROVINCES.				
	WORKS THROUGHOUT THE PROVINCE:				
147	Minor and other works - - -	-	224	—	—
	PUNJAB.				
	ABBOTTABAD:				
148	Lines for a mountain train battery (Native) and stables for 88 mules - - -	3,690	320	3,301	3,621
	DERA ISMAIL KHAN:				
	Spurs and Protective Works for Protection of Cantonment from Destruction by the Encroachments of the River Indus:				
149	{ Old outlay on works completed - - -	-	-	3,771*	3,771
	{ Current outlay on protective works from new encroachments - - -	-	11,267	5,114	16,381
	DERA GAZI KHAN:				
150	Re-roofing right Native Infantry lines - - -	2,740	1,270	547	1,817
	WORKS THROUGHOUT THE PROVINCE:				
151	{ Works costing 1,000 £. and under, each, and not forming portions of projects } detailed above - - -	-	3,027	—	—
	{ Works costing 250 £. and under, each - - -	-	2,662	—	—
	TOTAL PUNJAB - - - £.	-	18,546	—	—
	MADRAS.				
	BANGALORE:				
152	Project for supplying Bangalore with water - - -	30,938	163	28,203	28,366
153	Project known as the Racecourse Barrack Scheme, consisting of buildings for a regiment of European Cavalry, two batteries of European Artillery, additional accommodation for European Infantry, hospitals, provost guards and cells, recreation-room, and canteen - - -	162,931	4,590	165,736*	170,326
154	Buildings for Commissariat Department, consisting of soojee mill and bakery, quarters for two cantonment sergeants, and slaughter-house - - -	16,791	793	15,792	16,585
	BELLARY:				
155	Improving the supply of water for drinking purposes - - -	14,163	511	11,481	11,992
156	Barracks for European troops, consisting of an additional block and band barrack for European Infantry, 11 ranges of quarters for married men, hospital for females, and other works - - -	45,314	5,610	38,457	44,067
	Carried forward - - - £.	-	11,667	—	—

* Shown in Accounts of previous years under "Other Works,"—Military, Miscellaneous Public Improvements, and Agricultural.

48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*contd.*

WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	£.	£.	£.	£.
MADRAS—continued.				
Brought forward - - -	-	11,667	—	—
CANNANORE:				
Completing accommodation for a regiment of European Infantry, consisting of family quarters, regimental school-room, quarters and mess-house for Staff-serjeants, solitary cells, workshops, orderly-room, new wash-houses and improving existing ones, armourer's shops, canteen, &c. - - -	29,620	2,016	27,159	29,175
Completing barrack accommodation for a garrison battery of Artillery, viz., family quarters, hospital for male and female patients, quarters for medical subordinates, fives-court, guard-room, canteen, &c. - - -	12,495	1,493	11,038	12,471
MADRAS:				
Double-storeyed barracks for a second battery of field artillery at St. Thomas' Mount - - -	24,692	849	23,785	24,634
Converting Public Works' workshop buildings at Chepauk into a military hospital -	20,800	3,005	-	3,005
MALIAPURAM:				
Quarters for officers at Maliapuram - - - - -	1,866	742	1,138	1,880
OOTACAMUND:				
Lawrence Asylum buildings - - - - -	114,940	—239	88,455	88,216
WELLINGTON:				
Buildings for the convalescent dépôt, consisting of completing unfinished portion of No. 4 barrack, substituting timber for asphalt flooring in family quarters, drainage, hospital and staff quarters, slaughter-house, &c. &c. - - -	37,975	7,515	17,181*	24,696
WORKS THROUGHOUT THE PROVINCE:				
(Works costing 1,000 £. and under, each, and not forming portions of projects detailed above - - - - -)	-	5,964	—	—
Works costing 250 £. and under, each - - - - -	-	5,764	—	—
TOTAL MADRAS - - - £.	-	38,716	—	—
BOMBAY.				
ADEN:				
Improving and renewing old buildings, &c. - - - - -	4,866	2,207	-	2,207
Kassaff Valley water supply project in Camp - - - - -	13,682	2,516	10,177	12,693
Fortified posts, viz., several projects for the defence of the harbour, guard-room at the main pass gate, and mounting ten 9-inch guns in temporary position - -	25,244	4,503	22,145	26,648
Shaik Othman's scheme for water supply - - - - -	32,478	1,330	30,301	31,631
AHMEDABAD:				
Buildings for European Artillery, consisting of five barracks for artillery (in which there has been only 1,680 £. spent) and six barracks for European Infantry, as also harness-rooms and store-rooms for artillery, lavatories, gymnastic shed, artificer's shop, and guard-room, lock-up, and solitary cells for Artillery - -	73,426	—394	10,344	9,950
New buildings for European troops, viz., for Artillery, three single-storeyed barracks, each for 44 men, three lavatories, three cook-houses, and three latrines; for infantry, two single-storeyed barracks to accommodate 92 men; for both arms, school-room, privy, and quarters for schoolmaster and mistress, class A. - -	34,945	13,659	-	13,659
BARODA:				
Buildings for the accommodation of European troops - - - - -	2,882	2,018	314	2,332
Temporary lines for the accommodation of a whole regiment of Native Infantry -	2,507	2,469	-	2,469
BELGAUM:				
Additional barrack accommodation for European Infantry, consisting of barracks, A to K, to accommodate 296 single men, eight cook-houses, eight lavatories, eight latrines, 16 urinaries, guard-room, &c. - - - - -	77,100	2,132	74,267	76,399
New buildings for light field battery, consisting of three half-company double-storeyed barracks for 132 single men, two blocks of single-storeyed quarters for 18 families, quarters for Staff serjeants, plunge-bath, canteen, fives-court, skittle alley, and other subsidiary and auxiliary works - - - - -	58,549	853	56,809	57,662
BOMBAY:				
Project for harbour defences, consisting of batteries on Oyster Rock, Cross Island, Colaba Point, Butcher's Island, Malabar Point, and Middle Ground; new workshops, fort on 12-foot patch, &c. - - - - -	-	2	505,983*	505,985
Emergent works in connection with defence of the town and harbour of Bombay -	-	942	13,448*	14,390
Carried forward - - - £.	-	32,237	—	—

* Vide Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*contd.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76
	Brought forward - - -	£. -	£. 32,237	£. —	£. —
	BOMBAY—continued.				
	Bombay—continued.				
176	Works connected with the Indian Troop Service, consisting of purchase of Hog Island, for site on which hydraulic lift is erected, works for erecting lift, charges for the same, and payments made in England - - - - -	- -	137	147,105	147,242
	(a) This is not the whole of the outlay as certain charges, incurred in England for purchase of lift, are still to be brought on to Indian books.				
177	Shelter for Native troops, viz., improvements to, and drainage of, Native Infantry lines, Boree Bunder - - - - -	7,479	3,146	- -	3,146
	COLABA :				
178	Temporary works for the accommodation of troops, consisting of six semi-permanent barracks with subsidiary buildings, quarter-guard, cells, and lock-up, extra hospital for females, &c. - - - - -	28,900	6,757	18,027	24,784
179	New permanent buildings for European troops, viz., quarters for married men of the Royal Artillery, removing and re-erecting cells and their outbuildings, and quarters for Provost Serjeant - - - - -	9,409	6,414	- -	6,414
	DEOLALEE :				
180	Rest-house accommodation for troops proceeding by rail, consisting of two sets of buildings, each set containing 12 single-storeyed barracks for 552 men, four single-storeyed patcheries for 52 married men, and three single-storeyed quarters for 21 officers, with subsidiary buildings for all; one single-storeyed quarter-guard and cells, mess-house, reading-room, &c. - - - - -	225,939	1,324	213,760	215,084
181	Single-storeyed hospital to accommodate 30 patients, with out-offices and quarters for hospital serjeants - - - - -	10,529	66	10,417	10,483
182	Commissary buildings, bakery, and slaughter-yard - - - - -	3,528	39	3,399	3,438
	DHARWAR :				
183	New buildings for Native Infantry, consisting of quarter-guard, and cells, wells, &c. - - - - -	6,059	3,226	1,255	4,481
	GHORIPOREE :				
184	Paving with stone the floors of four ranges of patchery - - - - -	2,260	1,953	- -	1,953
	JACOBABAD :				
185	New lines for the 1st and 2nd regiments, Sind Horse - - - - -	9,682	836	8,720	9,556
186	Works for the protection of cantonment from flood - - - - -	4,102	297	3,394	3,691
	KIRKEE :				
187	Ordnance works at Kirkee and Puna, consisting of cartridge factory buildings, and works comprising gunpowder factory and residence of Agent; converting Puna Arsenal into a gun carriage factory, quarters for overseers, &c. - - - - -	294,971	3,416	262,317	265,733
188	Buildings for a company of European Sappers and Miners, consisting of accommodation for 12 non-commissioned officers, hospital with subsidiary buildings, quarter-guard, solitary cells, school-room, &c. - - - - -	11,340	2,635	8,497	11,132
	MOUNT ABOO :				
189	Buildings for convalescent dépôt, consisting of single-storeyed barracks for single and married men, single-storeyed hospital, block of Staff serjeants' quarters, roads and paths, &c. - - - - -	79,606	806	67,813	68,119
	PUNA :				
190	Military Prison - - - - -	20,689	8,960	6,240	15,200
	PURANDHAR :				
191	New buildings for European troops, consisting of one single-storeyed barrack for 32 men and two non-commissioned officers, canteen, school-room, cook-room, privy, &c. &c. - - - - -	5,082	2,300	2,042	4,342
	TANNA :				
192	New Native Infantry, rendalls - - - - -	2,891	2,000	- -	2,000
	WORKS THROUGHOUT THE PROVINCE :				
193	{ Works costing 1,000 £. and under, each, and not forming portions of projects detailed above - - - - -	- -	13,703	- -	- -
	{ Minor works costing 250 £. and under, each - - - - -	- -	11,023	- -	- -
		- -	101,275	- -	- -
	Deduct,—Outlay against Contributions - - - - -	- -	1,048	- -	- -
	TOTAL BOMBAY - - - £.	- -	100,227	- -	- -

Note.—In cases of items marked (*) the difference between outlay shown in Account for 1874-75 and previous years and that now shown as outlay in previous years, is due to sums charged in Accounts of previous years as minor works, being properly debited in the present Account to the projects to which they are chargeable.

No. 49.—ABSTRACT ACCOUNT OF EXPENDITURE FROM IMPERIAL FUNDS ON REPAIRS TO MILITARY BUILDINGS, for the
Year ended 31st March 1876.

PROVINCES.	Buildings for Accommodation of Troops.	Quarters for Officers.	Roads to Hill Stations.	Cantonment Works.	Cantonment Roads.	Works of Forti- fication.	Commissariat Buildings.	Ordnance Buildings.	Staff Buildings.	Strid Buildings.	Barrack Department.	Rents of Buildings and Compensation for Quarters.	General and Public Works Buildings.	Dockyard Build- ings at Kilderpore and Naval Build- ings at Bombay.	Rest Houses.	GRAND TOTAL.	Less Outlay from Contributions.	NET TOTAL.
Military Works -	£. 140,002	£. 3,010	£. 10,597	£. 2,379	£. 22,893	£. 10,043	£. 12,714	£. 6,563	£. 861	£. 762	£. -	£. 8,711	£. 3,287	£. 1,730	£. 478	£. 224,030	£. 687	£. 223,343
Central India -	£. 6,690	-	-	£. 51	£. 1,543	£. 40	£. 18	£. 114	£. 33	-	-	£. 388	-	-	-	£. 8,877	£. 334	£. 8,543
Coorg -	£. 653	-	-	-	-	£. 190	-	-	-	-	-	-	-	-	-	£. 843	-	£. 843
Hyderabad -	£. 3,879	-	-	£. 140	£. 1,111	£. 64	£. 66	£. 28	-	-	-	£. 312	-	-	-	£. 5,600	-	£. 5,600
Port Blair -	£. 49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	£. 49	-	£. 49
Rajpootana -	£. 4,154	-	-	£. 59	£. 688	-	£. 94	£. 23	-	-	£. 34	-	-	-	-	£. 5,052	-	£. 5,052
Central Provinces -	£. 6,282	-	-	£. 260	£. 1,224	£. 281	£. 490	£. 155	£. 414	-	-	£. 668	-	-	£. 389	£. 10,173	-	£. 10,173
British Burnah -	£. 4,758	-	-	£. 657	£. 1,518	£. 1,087	£. 809	£. 295	£. 150	-	-	£. 245	-	-	-	£. 9,519	-	£. 9,519
Assam -	£. 1,576	-	£. 377	-	-	-	£. 39	-	-	-	-	-	-	-	-	£. 1,992	-	£. 1,992
Bengal -	£. 1,436	-	-	£. 318	-	-	£. 174	-	-	£. 22	-	£. 47	-	-	-	£. 1,997	£. 3	£. 1,994
North Western Provinces -	£. 470	-	-	£. 154	-	£. 71	-	-	-	£. 1,010	-	£. 40	-	-	£. 10	£. 1,755	-	£. 1,755
Punjab -	£. 2,802	£. 130	-	£. 164	£. 521	£. 760	£. 1,612	£. 3	£. 19	-	-	£. 8	-	-	-	£. 6,019	-	£. 6,019
Madras -	£. 13,554	£. 455	-	-	£. 3,952	£. 756	£. 1,735	£. 1,659	£. 600	-	-	£. 3,293	-	-	£. 55	£. 26,059	-	£. 26,059
Bombay -	£. 28,609	£. 382	-	£. 287	£. 5,942	£. 899	£. 1,558	£. 2,527	£. 49	-	£. 221	£. 3,543	£. 16	£. 1,647	£. 114	£. 45,794	£. 42	£. 45,752
TOTAL -	£. 214,914	£. 3,977	£. 10,974	£. 4,469	£. 39,402	£. 14,191	£. 19,309	£. 11,367	£. 2,126	£. 1,794	£. 255	£. 17,255	£. 3,303	£. 3,377	£. 1,046	£. 347,759	£. 1,066	£. 346,693

No. 50.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDING for the Year ended 31st March 1876.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work end of 1875-76
	COORG.	£.	£.	£.	£.
1	Constructing offices for Assistant Superintendent, Assistant Engineer, and Assistant Conservator at Mercara - - - - -	2,743	628	1,890	2,511
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	51	-	-
	TOTAL COORG - - - - - £.	-	679	-	-
	HYDERABAD.				
2	Public Offices at Bolarum - - - - -	3,240	1,043	2,155*	3,198
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	1,995	-	-
	TOTAL HYDERABAD - - - - - £.	-	3,038	-	-
	RAJPOOTANA.				
3	College for Native Students of Rank, known as the Mayo College Buildings at Ajmere :				
	Main Building :				
	Compensation for land - - - - -	577	-	565	565
	College building - - - - -	6,600	2,174	2,174	6,000
	Park roads and boundary walls - - - - -	1,579	265	989	1,254
	Planting trees - - - - -	335	19	249	268
	Cost of silver trowel for laying foundations - - - - -	15	-	15	15
	Principal's house - - - - -	2,639	1,533	719	2,252
	Residence for Head Master - - - - -	1,199	464	494	958
	Residence for Pupils :				
	Residence for 12 pupils of British Province of Ajmere and Mhairwarra - - - - -	3,610	1	3,604	3,605
	Ditto - ditto - for Marawar State (from contribution) - - - - -	3,511	1,419	1,468	2,887
	Ditto - ditto - for Odeypore State - (ditto) - - - - -	3,602	546	2,831	3,377
	Ditto - ditto - for Bikaner State - (ditto) - - - - -	633	158	595	753
	Ditto - ditto - for Bhurtpore State - (ditto) - - - - -	638	352	308	660
	Ditto - ditto - for Ulwar State - (ditto) - - - - -	2,857	1,522	-	1,522
	Outhouses to Head Master's quarters and pupils' residences - - - - -	1,436	383	-	383
		29,231	4,488	14,011	18,490
4	College at Ajmere for Native Students :				
	Main building - - - - -	4,104	-	3,916	3,916
	Completion of ditto - - - - -	73	-	73	73
	Dormitories for Native students - - - - -	946	92	845	937
	Improving the approach roads - - - - -	32	-	32	32
		5,155	92	4,866	4,958
5	Court-houses :				
	Court-house at Ajmere - - - - -	8,299	3,613	4,513	8,126
6	Jail Buildings at Ajmere :				
	Original construction - - - - -	3,978	-	3,978	3,978
	Enlarging building so as to accommodate 400 persons - - - - -	3,491	16	3,426	3,442
	Sundry petty works - - - - -	585	-	427	427
	Twelve additional solitary cells - - - - -	251	-	232	232
		8,305	16	8,063	8,079
7	Providing Offices and Quarters for Officials of the Public Works Department at Mount Abo :				
	Offices :				
	Office of Examiner, Public Works Accounts - - - - -	859	-	858	858
	Additional room to Superintending Engineer's Office - - - - -	28	-	27	27
	Dwelling-houses :				
	Dwelling-house for Superintending Engineer and Secretary, Public Works Department - - - - -	1,300	-	1,140	1,140
	Dwelling-house for Examiner, Public Works Accounts - - - - -	924	-	1,017	1,017
	Ditto - for Accountants - - - - -	1,142	-	1,251	1,251
	Substituting a tiled roof for a thatched one of the Superintending Engineer's house - - - - -	282	321	-	321
		4,535	321	4,293	4,614
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	2,236	-	-
			10,766	-	-
	Deduct—Expenditure from Contributions - - - - -	-	4,285	-	-
	TOTAL RAJPOOTANA - - - - - £.	-	6,481	-	-
	MILITARY WORKS.				
8	Construction of Roman Catholic Chapel at Rawul Pindee - - - - -	3,525	51	-	51
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	3,034	-	-
	TOTAL MILITARY WORKS - - - - - £.	-	3,085	-	-
	CENTRAL PROVINCES.				
9	New Telegraph Office with subsidiary buildings at Jubbulpore - - - - -	2,523	1,940	-	1,940
	Ditto - ditto - ditto - at Khundwa - - - - -	1,927	905	-	905
			2,845	-	-
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	1,710	-	-
	TOTAL CENTRAL PROVINCES - - - - - £.	-	4,555	-	-

* The previous outlay was met from funds of the Hyderabad Assigned Districts.

No. 50.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1876—continued.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
10	Mint and Currency Buildings at Calcutta :				
	Quarters for European mechanics in the Mint - - - - -	9,839	6	9,006	9,012
	A range of godowns in ditto - - - - -	1,231	-	1,202	1,202
	Two water-closet privies in ditto - - - - -	296	-	289	289
	Erecting gas-furnaces and melting-room in Mint - - - - -	20,242	43	19,749	19,792
	Chimney in ditto - - - - -	2,050	-	2,113	2,113
	Additions and alterations to Mint workshops - - - - -	3,345	1,418	1,848	3,266
	Store-sheds in ditto - - - - -	497	163	334	497
	Alterations to Assay Office - - - - -	983	356	-	356
		37,883	1,986	84,541	36,527
11	Telegraph Buildings :				
	New Machine-room in the Telegraph Storeyard at Dhullundah - - - - -	601	562	-	562
	New Telegraph Office Building (including cost of land) at Calcutta - - - - -	64,014	5,782	58,072	63,854
	Supplementary works for ditto - - - - -	1,858	1,290	-	1,290
	Internal fittings for ditto - - - - -	4,239	1,436	-	1,436
	Telegraph bungalow with out-office, Julpigoree - - - - -	1,101	672	460	1,132
	New Telegraph building at Saugor - - - - -	2,642	1,808	586*	2,394
		-	11,550	-	-
12	Opium Buildings :				
	Constructing No. 15 Box-shed in Opium Factory, Goolzarbagh - - - - -	931	-	826	826
	Reconstructing Sheds 5, 6, and 7 in ditto - - - - -	1,462	609	204	813
	Water-supply in factory buildings - - - - -	1,464	-	1,137	1,137
	Constructing No. 9 Box-shed in ditto - - - - -	1,358	-	1,183	1,183
	Constructing South Assam-shed in Opium Building at Bankipore - - - - -	425	115	-	115
	Demolishing and reconstructing the verandah of the Sub-deputy Agent's Office at Bankipore - - - - -	537	287	-	287
		-	1,011	-	-
13	Postal Buildings :				
	New Post Office, 4th Class, at Suree - - - - -	362	351	-	351
	Ditto - - - - - Bankipore - - - - -	875	-	719	715
	Ditto - - - - - 5th Class, at Sewan - - - - -	282	123	159	232
	Reconstructing Post Office at Balasore - - - - -	142	270	-	270
	A Latrine on the Water-closet system in the Post Office, Calcutta - - - - -	515	343	190	533
		-	1,083	-	-
14	Offices of Supreme Government, Calcutta :				
	Repairs to London's Buildings on purchase for Government of India Secretariat, Calcutta - - - - -	4,282	-	3,323	3,323
	Further repairs to ditto - - - - -	341	323	-	323
	Block of Bath-rooms to ditto - - - - -	362	286	-	286
	Record racks in ditto (Home Department) - - - - -	899	-	835	835
	Converting Nos. 10 and 11 staircases in ditto into office-rooms - - - - -	330	-	298	298
	Latrines for Europeans and Natives in ditto - - - - -	277	-	247	247
	Additions and alterations to the office of the Secretary to Government of India, Foreign Department - - - - -	1,416	-	1,221	1,221
		7,907	609	5,924	6,533
15	Museums :				
	Imperial Museum, Main Building, Calcutta (Expenditure from Deposit Account) - - - - -	100,000	2,849	99,540	102,389
	Gas, water, and punkah fittings - - - - -	5,932	903	771	1,674
	Grant from Imperial Funds to Deposit Account of Imperial Museum - - - - -	-	10,520	-	-
		105,932	14,272	-	-
16	Viceregal Residences :				
	Laying down marble flooring in South Entrance of Government House - - - - -	833	374	400	774
	A new roof over the South Ball-room of ditto - - - - -	2,334	1,264	641	1,905
	Renewal of certain doors in ditto - - - - -	795	738	-	738
	Laying down water-pipes and hydrants in Government House compound - - - - -	461	427	-	427
	Marble flooring on the South-east Verandah - - - - -	-	-	-	-
	Laying down marble in South Verandah in lieu of Chunar Stone - - - - -	282	256	-	256
	Decorative painting and gilding in ditto - - - - -	1,037	1,037	-	1,037
	Furniture for ditto - - - - -	-	4,069	-	4,069
	Platforms and surface drains round the bungalow and kitchen - - - - -	339	337	-	337
		6,081	8,502	1,041	9,543
17	Monuments :				
	Removing the late Lady Canning's Tomb from Barrackpore to St. Paul's Cathedral at Calcutta, and erecting a similar one of Carrara marble - - - - -	1,503	1,525	26	1,551
		-	40,538	-	-
	Deduct—Expenditure from Contributions - - - - -	-	3,822	-	-
		-	36,716	-	-
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	4,706	-	-
	TOTAL BENGAL - - - - - £.	-	41,422	-	-

* The previous expenditure of 1870-71 of 74 l. was not brought forward in the Account of 1874-75.

No. 50.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1876—*continued.*

Item Number.	WORKS:	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work end of 1875-76.
	NORTH WESTERN PROVINCES.	£.	£.	£.	£.
18	Postal Buildings:				
	Banghy Transit Office, Ghaziabad - - - - -	365	215	150	365
	Constructing Post Office at Bijnore - - - - -	384	389	-	389
	Constructing Post Office at Budaun - - - - -	391	390	-	390
	Parcel Office at Railway Station, Allahabad - - - - -	4,850	4,850	-	4,850
		-	5,844	-	-
19	Opium Buildings:				
	Constructing a new Opium Godown at Basti - - - - -	-	973	-	973
	Constructing a new Opium Godown at Kasya Gorukpur - - - - -	-	107	-	107
	Constructing Chest Godown at Ghazipur - - - - -	1,282	690	583	1,273
	Constructing Trash Godown in Opium Factory, ditto - - - - -	1,467	801	417	1,218
		-	2,571	-	-
20	Civil Engineering College Buildings at Roorkee:				
	Corrugated iron-roof on new Class-room, Thomason College - - - - -	341	-	521	521
	Re-thatching and rebuilding chimneys, Students' quarters, 1st and 2nd Departments ditto - - - - -	1,577	-	1,363	1,363
	Rebuilding outhouses attached to the Principal's and 1st Department Students' bungalows, Thomason College - - - - -	2,443	-	2,467	2,467
	Constructing a new barrack for the accommodation of Students of the Guide Corps, Roorkee - - - - -	628	-	654	654
	Constructing two Class-rooms in the Thomason College - - - - -	1,161	741	400	1,141
	Re-roofing lower subordinates' quarters - - - - -	2,252	1,801	209	2,010
		8,402	2,542	5,614	8,156
21	Customs:				
	Constructing Customs Kutchery at Agra - - - - -	4,037	2,024	-	2,024
22	Mint and Currency;				
	Additions and alterations to Fort Treasury at Allahabad - - - - -	1,299	455	896	1,351
		-	13,436	-	-
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	2,471	-	-
	TOTAL NORTH WESTERN PROVINCES - - - £.	-	15,907	-	-
	PUNJAB.				
23	Government of India Buildings at Simla:				
	Purchase of Observatory Hill Estate, at Simla - - - - -	2,000	2,000	-	2,000
	Purchase of five houses on Peterhoff Estate - - - - -	6,000	5,905	-	5,905
		-	7,905	-	-
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	1,412	-	-
	TOTAL PUNJAB - - - £.	-	9,317	-	-
	BOMBAY.				
24	Patri Railway, connected with the Salt Department:				
	Preliminary expenses - - - - -	901	-	901	901
	Payments for land - - - - -	2,903	-	1,676	1,676
	Construction of line - - - - -	15,002	533	14,622	15,155
	Ballast and permanent way - - - - -	60,336	1,534	49,728	51,262
	Stations and buildings - - - - -	3,615	1	1,647	1,648
	Plant - - - - -	-	-	38	38
	Establishment - - - - -	-	-	4,337	4,337
	Contingencies - - - - -	6,051	-	367	367
	General stores - - - - -	-	-	5,757	5,739
		88,808	2,050	79,073*	81,123
	Drivers' and firemen's quarters at Kharagore - - - - -	805	5	704	709
	Engine running-shed - - - - -	712	69	569	638
	Siding engine-shed - - - - -	193	59	32	91
		90,518	2,183	80,378	82,561
25	New Buildings for Salt Establishment in the Uran Taluka - - - - -	1,614	1,168	-	1,168
26	Mint and Currency Buildings at Bombay:				
	Additional rooms for the Assay Office - - - - -	1,077	1,117	-	1,117
27	Postal Buildings:				
	Post Office at Bombay - - - - -	59,999	56	62,494	62,550
	Ditto - stables - - - - -	6,062	-	6,392	6,392
		66,061	56	68,886	68,942
28	Telegraph Buildings:				
	Telegraph Office, Bombay - - - - -	24,584	-	24,469	24,469
	Furniture for ditto - - - - -	181	-	145	145
	Signallers' quarters - - - - -	12,352	3,828	1,989	5,817
		37,117	3,828	26,603	30,431
	Add—Outlay on other and minor works, as per Account, No. 51 - - - - -	-	4,553	-	-
	TOTAL BOMBAY - - - £.	-	12,905	-	-

* Excludes 136 L., being capitalised value of rent of land lost from land taken up for work.

and not detailed in preceding Account.

PROVINCES.	Salt Works.	Bishop's Palace.	Court-houses.	Charitable Institutions.	Churches and Burial-grounds.	Post Office Works.	Telegraph Works.	Jail Buildings.	Public Works Buildings.	Political Buildings.	Opium Buildings.	Mint and Currency.	Viceroyal and Agencies Residences.	Police Buildings.	Stamp and Stationery Office, Calcutta.	Offices of Supreme Government.	Educational Buildings.	General.	Monuments.	Other Departments.	TOTAL.	Deduct Contributions.	Net Outlay.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Military Works -	-	-	-	-	3,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,034	-	3,034*
Central India -	-	-	100	-	806	789	7	843	213	-	40	-	2,028	65	-	-	-	-	-	-	-	4,957	187	4,770
Coorg -	-	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51	-	51*	
Hyderabad -	-	-	-	-	685	276	26	241	13	-	-	-	356	-	-	-	-	339	-	59	1,995	-	1,995*	
Port Blair -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,225	1,225	-	1,225	
Rajpootana -	-	-	35	46	610	-	-	463	155	-	-	-	47	89	-	-	188	-	-	603	2,236	-	2,236*	
Oudh -	-	-	-	-	-	1,073	-	-	-	-	921	-	-	-	-	-	-	-	-	-	1,994	-	1,994	
Central Provinces -	-	-	-	-	-	1,556	154	-	-	-	-	-	-	-	-	-	-	-	-	-	1,710	-	1,710*	
British Burmah -	-	-	-	-	-	531	947	35	-	-	-	-	-	-	-	-	-	-	-	-	1,513	-	1,513	
Assam -	-	-	-	-	-	961	281	-	-	-	-	-	-	-	-	-	-	-	-	-	1,242	-	1,242	
Bengal -	-	490	-	-	-	557	207	-	-	-	371	1,038	759	-	-	281	20	-	44	939	4,706	-	4,706*	
North Western Provinces -	-	-	-	-	-	1,064	457	-	-	-	653	-	-	-	-	-	297	-	-	-	2,471	-	2,471*	
Punjab -	-	-	-	-	-	978	100	-	-	-	-	-	-	-	-	-	-	24	310	-	1,412	-	1,412*	
Madras -	139	-	-	-	-	957	236	-	-	-	-	-	-	-	-	-	-	-	-	-	1,332	-	1,332	
Bombay -	1,392	-	-	-	-	1,517	1,578	-	-	-	-	66	-	-	-	-	-	-	-	-	4,553	-	4,553*	
TOTAL - - - £.	1,531	490	252	46	5,135	10,259	3,993	1,582	381	-	1,985	1,104	3,190	154	-	281	505	363	354	2,826	34,431	187	34,244	

* In addition to sums detailed in the preceding Account.

No. 52.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the
Year ended 31st March 1876.

P R O V I N C E S.		Salt Works.	Monuments.	General.	Mint and Currency.	Optum Buildings.	Postal Buildings.	Telegraph Buildings.	Stamp and Stationery Offices, Calcutta.	Court-houses.	Jails.	Political Buildings.	Churches and Burial- grounds.	Educational.	Bishop's Palace, Calcutta.	Viceroyal Residences, Calcutta and Vicinity.	Police Buildings.	P. W. Buildings and Government of India Secretariat Buildings.	Charitable Institutions.	Government Houses and Residences.	Other Departments.	GRAND TOTAL.	Less Outlay from Contributions.	NET TOTAL.	
Military Works	-	-	-	-	-	-	-	-	-	-	-	-	5,550	-	-	-	-	-	-	-	-	-	5,550	-	5,550
Central India	-	-	5	-	-	8	180	115	-	132	260	-	119	-	-	-	-	22	273	3	604	-	1,721	14	1,707
Coorg	-	-	-	-	-	-	-	-	-	89	191	-	23	-	-	-	-	-	-	-	-	184	437	-	437
Hyderabad	-	-	-	101	-	-	150	1	-	-	-	-	5	-	-	-	-	-	-	-	529	-	786	-	786
Port Blair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302	-	-	302
Rajpootana	-	-	-	-	-	-	76	114	-	141	42	-	63	236	-	-	212	340	20	717	118	2,079	-	-	2,079
Oudh	-	-	-	-	-	323	113	9	-	-	-	-	-	-	-	-	-	-	-	-	-	445	-	-	445
Central Provinces	-	-	-	-	-	-	204	83	-	-	-	-	-	-	-	-	-	-	-	-	-	287	-	-	287
British Burmah	-	-	-	-	-	-	206	219	-	-	27	-	-	-	-	-	-	-	-	-	-	452	-	-	452
Assam	-	-	-	-	-	-	78	77	-	-	-	-	-	-	-	-	-	-	-	-	-	155	-	-	155
Bengal	-	1,452	114	-	2,468	1,413	497	365	139	-	-	-	-	42	799	8,352	-	-	104	-	-	703	16,448	5	16,443
North Western Provinces	-	-	-	-	-	1,499	540	300	-	-	-	-	-	1,023	-	-	-	-	-	-	-	-	3,362	-	3,362
Punjab	-	-	-	350*	-	-	934	212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,496	-	1,496
Madras	-	-	-	-	-	-	310	311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	621	-	621
Bombay	-	363	-	-	360	-	608	1,053	-	-	-	-	-	-	-	-	-	-	-	-	103	2,482	-	-	2,482
TOTAL - - - £.		1,805	119	451	2,828	3,243	3,896	2,859	139	312	520	-	5,760	1,301	799	8,352	234	717	23	1,850	1,415	-	36,623	19	36,604

* Repairs to Government of India Buildings at Simla.

	Estimated Cost of Work, excluding Establishment, &c.	EXPENDED IN YEAR ENDED 31ST MARCH 1876.			EXPENDITURE IN PREVIOUS YEARS.			TOTAL EXPENDITURE ON EACH WORK TO END OF 1875-76.		
		Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.
OUTLAY ON WORKS AGAINST CAPITAL ACCOUNT.										
RAJPOOTANA.										
Bheer Reservoir	14,708	326	-	326	1,546	12,445	13,991	1,872	12,445	14,317
Jalga Bulad	17,667	5,019	-	5,019	10,328	1,757	12,085	15,347	1,757	17,104
	6,110	1,157	-	1,157	4,413	114	4,527	5,570	114	5,684
Tanks in Ajmere Sub-Collectorate:										
Old works now brought to account	22,111	-	-	-	22,111	-	22,111	22,111	-	22,111
Muckerrwalla Tank	1,810	-	-	-	1,706	-	1,706	1,706	-	1,706
Tanks in Beawar Sub-Collectorate:										
Old works now brought to account	24,036	-	-	-	23,707	-	23,707	23,707	-	23,707
Inspection Bungalows	209	-	-	-	538	-	538	538	-	538
Tanks in Todgurih Sub-Collectorate:										
Old works now brought to account	15,610	-	-	-	15,939	-	15,939	15,939	-	15,939
Amner Dam and Inspection Bungalows	2,231	-	-	-	1,826	-	1,826	1,826	-	1,826
Rajosie Reservoir	3,001	845	-	845	1,809	-	1,809	2,654	-	2,654
TOTAL RAJPOOTANA	107,493	7,347	-	7,347	83,923	14,316	98,239	91,270	14,316	105,586
ODDH.										
Sardah Canal project (suspended)	-	-	-	-	6,152	-	6,152	6,152	-	6,152
CENTRAL PROVINCES.										
Balaghât Doab Canal	-	-	-	-	335	-	335	335	-	335
Ranték Reservoir	-	-	-	-	236	-	236	236	-	236
Kanhan River, Kappa Lake project	-	-	-	-	657	-	657	657	-	657
Pench River, Aicut and Canal project	-	-	-	-	144	-	144	144	-	144
Projects not brought to maturity, or abandoned	-	-	-	-	495	-	495	495	-	495
TOTAL CENTRAL PROVINCES	-	-	-	-	1,867	-	1,867	1,867	-	1,867
BRITISH BURMAH.										
Irawaddi Embankment Scheme	222,628	17,951	-	17,951	186,799	-	186,799	204,750	-	204,750
Ramree	6,507	133	-	133	6,271	-	6,271	6,404	-	6,404
Martaban	573	1,246	-	1,246	299	-	299	1,545	-	1,545
Pegu and Sittang Canal Embankment	28,731	11,884	-	11,884	-	-	-	11,884	-	11,884
TOTAL BRITISH BURMAH	258,439	31,214	-	31,214	193,369	-	193,369	224,583	-	224,583

No. 53.—Detailed Account of Expenditure from Imperial Funds, Ordinary and Extraordinary, on Agricultural Works, for the Year ended 31st March 1876—continued.

	Estimated Cost of Works, excluding Establishment, &c.	EXPENDED IN YEAR ENDED 31st MARCH 1876.			EXPENDITURE IN PREVIOUS YEARS.			TOTAL EXPENDITURE ON EACH WORK TO END OF 1875-76.		
		Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.
OUTLAY ON WORKS AGAINST CAPITAL ACCOUNT—continued.										
BENGAL.										
Soane Irrigation Project:										
Head works	222,920	£.	13,335	13,335	3,663	200,706	£.	£.	£.	£.
Eastern Main Canal, including distributaries and drainage and protective works	61,536	-	3,596	3,596	419	50,049	50,468	3,663	214,131	217,794
Western " "	242,716	-	11,686	11,686	1,542	153,728	155,270	419	53,645	54,064
Arrah Branch Canal	333,844	-	35,838	35,838	112	190,610	190,722	1,542	165,414	166,956
Patna " "	476,730	-	65,333	65,333	2	169,538	169,540	112	226,448	226,560
Buxar " "	322,613	-	21,519	21,519	446	30,612	31,058	2	234,871	234,873
Behea " "	70,074	-	16,807	16,807	-	28,453	28,453	446	52,131	52,577
Doomraon " "	92,123	-	19,484	19,484	-	24,098	24,098	-	45,260	45,260
Chowssa " "	56,246	-	6,290	6,290	56	8,795	8,851	-	43,582	43,582
Guruchowbey Branch Canal	55,052	-	679	679	-	10	10	56	15,085	15,141
Irrigation Survey	54,450	-	15,639	15,639	-	4,378	4,378	-	689	689
TOTAL	1,988,304	-	210,206	210,206	6,240	861,067	867,307	6,240	1,071,273	1,077,513
Orissa Irrigation Project:										
Head works	218,675	-	400	400	1,522	212,473	213,995	1,522	212,873	214,395
Poree works	71,056	-	1,219	1,219	210	75,196	75,406	210	76,415	76,625
Talundah Canal	144,261	-	2,151	2,151	4,902	89,996	94,898	4,902	92,147	97,049
Matchong Canal	63,464	-	3,887	3,887	1,948	48,009	49,957	1,948	51,896	53,844
High Level Canal, Section I.	247,920	-	2,425	2,425	6,921	195,017	201,938	6,921	197,442	204,363
Kendrapara Canal	256,368	-	18,970	18,970	14,327	189,560	203,887	14,327	208,530	222,857
Pattamoondee Canal	112,799	-	14,262	14,262	-	52,398	52,398	-	66,660	66,660
High Level Canal, Section II.	157,757	-	21,922	21,922	-	104,845	104,845	-	126,767	126,767
Ditto " " Section III.	131,769	-	12,285	12,285	360	78,753	79,113	360	91,038	91,398
Orissa Field Survey	9,653	467	-	467	322	950	1,272	789	950	1,739
TOTAL	1,413,722	467	77,521	77,988	30,512	1,047,197	1,077,709	30,979	1,124,718	1,155,697
Midnapore Canal										
Tidal Canal	507,295	-	22,095	20,207	27,045	402,419	420,404	25,157	424,514	449,671
Damoodah Project	124,497	-	24	24	8,732	117,916	126,048	8,732	117,940	126,672
Tirhoot " "	14,397	-	-	-	8,411	-	8,411	8,411	-	8,411
Tirhoot " "	3,231	-	-	-	6,749	-	6,749	8,225	-	8,225
Hooghly " "	32,616	-	-	-	5,970	-	5,970	12,199	-	12,199
TOTAL BENGAL	4,084,062	6,284	306,846	313,130	69,550	9,332,600	9,333,022	69,540	9,333,417	9,333,957

Eastern Jumna Canal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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* Do not include the following sums, 3,545*l*, 20*l*, 315*l*, 61*l*, 4,435*l*, 13*l*, and 17*l*, which are profit and loss charges.

† Does not include 9*l*, shown in Account No. 5, as profit and loss charges.

No. 53.—Detailed Account of Expenditure from Imperial Funds, Ordinary and Extraordinary, on Agricultural Works, for the Year ended 31st March 1876—*continued.*

	Estimated Cost of Work, excluding Establishment, &c.	EXPENDED IN YEAR ENDED 31st MARCH 1876.			EXPENDITURE IN PREVIOUS YEARS.			TOTAL EXPENDITURE ON EACH WORK TO END OF 1875-76.		
		Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.
OUTLAY ON WORKS AGAINST CAPITAL ACCOUNT—continued.										
MADRAS—continued.										
Irrigation Works in the Delta of the Kistna :—										
Works on Northern Delta of Kistna :										
Enlarging Masulipatam Canal, and enlarging and improving Channels in Masulipatam Section.	£.	75	33,857	33,932	£.	40,864	139,838	£.	40,939	173,695
Brought forward	-	-	-	-	-	-	-	-	-	-
Widening head of Masulipatam Canal for 1,000 yards	13,964	-	304	304	-	-	12,147	-	-	12,451
Widening the lower portion of Pullatoo Channel	11,353	-	1,200	1,200	-	-	9,092	-	-	10,292
Enlargement and improvement of Ryve's Canal	10,405	-	-	-	-	9,481	961	-	9,452	10,410
Other Works	42,663	-	2,719	2,719	-	-	29,213	-	-	31,932
	24,103	2,715	-	1,985	-	3,749	13,911	-	6,464	19,645
Works in the Southern Delta of Kistna :										
Enlarging the Head of the main Channel at Beywada	27,640	-	799	799	12,038	6,777	18,805	12,028	7,576	19,604
Extending the Commamoor Channel	19,577	-	-	-	7,686	13,239	20,925	7,686	13,050	20,736
Channel from Villabapuram to tide water	14,648	-	-	-	11,092	4,331	15,423	11,092	4,331	15,423
New Channel from Pedavadlapaddy to Nizampatam	29,481	-	-	-	29,322	210	29,532	29,322	210	29,532
Other Works	18,956	461	-	461	6,690	11,321	18,011	7,151	11,321	18,472
TOTAL	212,790	3,147	4,100	7,247	80,048	101,202	181,250	83,195	105,302	188,497
Irrigation Works in the Pennair Delta :										
Improvement to the Servapally Channel in connection with the Pennair Anicut	42,060	-	1,593	1,593	-	-	40,024	-	41,617	43,210
Extension of Pennair Anicut	15,915	12,779	-	10,632	-	-	2,147	12,779	-	15,779
Other Works	7,600	-	-	-	6,772	645	7,417	6,772	645	7,417
TOTAL	65,575	12,779	-	12,225	6,772	42,816	49,588	19,551	42,262	61,813
Weir across the Vellore River, near Palandorai, in the South Arcot District										
	20,055	-	1,358	1,358	-	-	20,886	-	-	22,244
Irrigation Works in the Delta of the Cauvery :										
Regulating Works for the improvement of the Cauvery	13,779	-	3	3	-	-	9,752	-	9,755	9,755
Works for regulating the supply of Water from the principal branches of the River Vennam	19,724	-	-	-	-	-	19,888	-	19,888	19,888
Other Works	16,694	-	-	-	10,693	3,972	14,665	10,693	3,972	14,665
TOTAL	50,197	-	3	3	10,693	39,612	44,305	10,693	33,615	44,308
Streeviguntum Weir Project for providing irrigation from the Tambrapoorney river, in the Tinnevely District										
	104,048	-	3,662	3,662	-	-	88,669	-	92,331	92,331
Madras Waterworks :										
Project for the Water Supply to the Town of Madras, and the irrigation of 8,000 acres in its vicinity	129,555	612	-	612	97,062	2,923	124,624	97,674	2,923	125,236
Other Works	2,722	-	-	-	-	-	-	-	-	2,722
TOTAL	129,977	612	-	612	97,062	2,923	124,624	97,674	2,923	125,236

Periyar Project, Madura survey	13,500	11,619	11,619	1,916	13,535	426	426	13,535	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426	13,535	426	426
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Nóte.—Under Madras the amounts here entered in the column "Total Expenditure on each Work to end of 1875-76—Ordinary," do not agree with those shown in Account No. 43, since the amounts shown in the latter represent the total outlay on each Work from to last, whereas the sums in this Account represent only the current outlay against current sanctions.

(a) Total Rs. 1,28,750 and 47 p. outlay on working, above table to Central Account

No. 53.—Detailed Account of Expenditure from Imperial Funds, Ordinary and Extraordinary, on Agricultural Works, for the Year ended 31st March 1876—*continued*.

	Estimated Cost of Work, excluding Establishment, &c.	EXPENDED IN YEAR ENDED 31ST MARCH 1876.			EXPENDITURE IN PREVIOUS YEARS.			TOTAL EXPENDITURE ON EACH WORK TO END OF 1875-76.		
		Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.	Ordinary.	Extra-ordinary.	TOTAL.
OUTLAY ON WORKS AGAINST CAPITAL ACCOUNT—continued.										
BOMBAY—continued.										
Dekkan—continued.										
Brought forward										
Sholapur Collectorate:	£.	7,309	30,701	38,010	£.	253,317	445,025	698,342	£.	786,352
Ekrook Tank	-	-	403	403	436	92,085	92,521	436	92,488	92,924
Koregaum Tank	-	-	-	-	1,588	-	1,588	1,588	-	1,588
Bhima and Sina Project Survey	-	-	-	-	1,424	166	1,590	1,424	166	1,590
Surat Collectorate:	-	-	-	-	-	-	-	-	-	-
Tapti River Survey	-	19	-	19	4,270	155	4,425	4,289	155	4,444
Sind.										
Frontier Districts of Upper Sind:	-	-	-	-	-	-	-	-	-	-
Desert Canal	-	10,029	-	10,029	25,323	-	-	25,323	-	35,352
Mucksooda Canal	-	-	-	-	-	-	-	-	-	-
Haiderabad Collectorate:	-	-	-	-	-	-	-	-	-	-
Alibhur Kacheri Canal	2,445	-	-	-	1,963	-	-	1,963	-	1,963
Fuleli Canal	13,257	1,298	-	1,298	50,380	-	-	51,678	-	51,678
Great Marrack Canal	16,221	127	-	127	13,873	-	-	14,000	-	14,000
Surfrazwah Canal	7,940	-	-	-	10,342	-	-	10,342	-	10,342
Rorhi and Haiderabad Canal Survey	-	3	-	3	91	-	-	94	-	94
Karachi Collectorate:	-	-	-	-	-	-	-	-	-	-
Western Nara	26,734	7,973	-	7,973	13,436	-	-	13,436	-	21,409
Pinyari Canal	1,286	-	-	-	1,245	-	-	1,245	-	1,245
Shikarpur Collectorate:	-	-	-	-	-	-	-	-	-	-
Eastern Nara Works	140,473	3,515	-	3,515	206,098	19,200	225,298	(a) 208,613	19,200	228,813
Sind Canal	-	-	-	-	10,751	-	10,751	10,751	-	10,751
Ghar and Branches	5,878	1,691	-	1,691	14,120	-	15,811	15,811	-	15,811
Begari Canal	43,131	-	8,420	8,420	30,239	35,456	65,755	30,239	43,876	74,175
Sukkur and Shahdadpur Canal	89,993	4,220	-	4,220	48,006	43,032	91,038	52,226	43,032	95,258
Kushmur and Biraribund	67,276	31,012	-	31,012	32,616	-	32,616	63,628	-	63,628
Jambro Canal	345	-	-	-	432	-	432	432	-	432
Eastern Delta Survey	231	188	-	188	-	-	-	138	-	138
Jerruck Canal Survey	-	18	-	18	-	-	-	18	-	18
Less,—Outlay from Contributions	-	67,352	39,524	106,876	720,010	635,119	1,355,129	787,362	674,643	1,462,005
	-	391	-	391	1,125	-	1,125	1,516	-	1,516
TOTAL BOMBAY	-	66,961	39,524	106,485	718,855	635,119	1,354,004	785,846	674,643	1,460,489

(a) Include 90 L and 1 955 L outlay.

No. 54.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1876.

Item Number.	WORKS.	Estimated Cost of Work.	Expenditure in Year ended 31st March 1876.	Expenditure in previous Years.	Total Expenditure on each Work to end of 1875-76.
	CENTRAL INDIA.	£.	£.	£.	£.
	Road from Jhansie to Nowgong, 48½ miles long, on an average width of 25 feet with bridges, having an aggregate waterway of feet - - - - -	41,855	1,958	35,531*	37,489
2	Nowgong and Sutna road, 116 miles long, with bridges, having an aggregate waterway of feet. This road is a continuation of above road, and from Sutna it extends to Jubbulpore - - - - -	80,379	8,110	57,088*	65,198
3	Gwalior and Jhansie road, 62 miles long, and of an average width of 25½ feet, with 142 bridges, having an aggregate waterway of 1,697 feet - - - - -	32,506	524	34,104	34,628
4	Road from Saugor to Banda, 60 miles in length, in three sections; the 2nd Section from Matund to Chutterpoor, 19 miles with three bridges; 3rd Section from Chutterpoor to Oongur, 17 miles with five bridges, and the 4th Section from Oongur to Heerapore, 24 miles with road chowkies and a causeway - - -	38,731	42	33,955	33,997
	<i>Note.</i> —The 1st Section of this road is under the Government of North Western Provinces.				
5	Nowgong and Sreenuggur Loop Line, 20 miles long, on an average of 30 feet wide, with 48 bridges. (This road connects Nowgong with the Banda and Saugor road) - - - - -	10,986	97	10,521	10,618
6	Sutna and Bela road, 23 miles, through the Rewah territory, with 47 bridges -	11,950	4,323	3,916	8,239
7	Road from Mhow to Neemuch, 169 miles long, passing through the territories of Holkar, Scindia, Dhar, Jourah, Rutlam State, and Sillana State - - -	120,728	7,253	94,248	101,501
	<i>Note.</i> —The northern portion of this road has been transferred to Rajpootana in 1872-73.				
8	Road from Mhow dāk bungalow to Gambier river bridge on Mhow and Neemuch road - - - - -	725	—†	724	723
9	Improvements and completion of Agra and Bombay road, 458 miles in length, on an average of 25 feet wide with 112 bridges, having an aggregate waterway of 13,028 feet, commencing in Central India at Jajow, 19 miles from the British cantonment at Agra. It runs through the Native States of Dholepore, Scindia, and Holkar, and terminates at Bhoregurrh on the Khandeish boundary - - -	430,433	344	342,291	342,635
	(a) This amount excludes the outlay on works forming portion of this road completed previous to 1862-63.				
0	Road from Jhansie to Seepree, 61 miles long, on an average of 27 feet wide, with bridges over the Rivers Ungoor, Kusnai, Pahooj, and Sowrah, and a causeway over River Scinde - - - - -	29,364	286	26,580	26,866
1	Indore, Mhow, and Khandwah road, length 91 miles, on an average 24 feet wide, with 25 bridges, having an aggregate waterway of 2,141 feet - - - - -	99,456	186	82,714	82,900
2	Dewas and Ashta road, 25 miles long, passing through the territories of Scindia and Dewas - - - - -	17,877	2,817	2,491	5,308
3	Dhar and Ghatta Billod road, 12 miles - - - - -	7,866	4,112	2,188	6,300
4	Improvements to the 2nd Section, from Bhind to Chumbul river, of the Gwalior and Etawa road - - - - -	4,767	2,808	1,051	3,859
5	Minor works estimated to cost 250 l. and under, each - - - - -	—	1,049	—	—
		—	33,908	—	—
6	Less Outlay from Contributions and Cess Funds included above - - - - -	—	11,380	—	—
	TOTAL CENTRAL INDIA - - - - £.	—	22,528	—	—
	RAJPOOTANA:				
8	Agra and Ahmedabad road, consisting of subsidy to Jeypore State for construction of roads passing through that State, Kishengurrh section of road from Jeypore frontier to Kishengurrh frontier, 17 miles; Ajmere 1st Section from Kishengurrh frontier to Ajmere, 12½ miles; Ajmere 2nd Section from Ajmere to Mungleawas, 16½ miles; Ajmere 3rd Section from Mungleawas to Beawr, 7½ miles; Burpass Section, 10 miles; Marwar 1st Section, 30 miles; Marwar 2nd Section, 26½ miles; Marwar 3rd Section, 43½ miles; Serohee 1st Section, 22½ miles; Serohee 2nd Section, 24 miles, with staging bungalows and bridges - - - - -	130,690	813	77,394	78,207
9	Mhow and Nusseerabad road within Rajpootana agency, consisting of Ajmere section from Nusseerabad to Kharee River crossing, 27 miles, Meywar 1st Section from Kharee River crossing to Bheelwarra, 40 miles; Meywar 2nd, 3rd and Tonk Sections from Bheelwarra to Nianuggur village; Meywar Section fair-weather roads and permanent roadway passing through the territories of Scindia, Jowrah, and Holkar, with bridges and staging bungalows - - - - -	121,289	212	74,019	74,231
0	Links of Mhow and Nusseerabad road, <i>via</i> Sreenuggur link on the North, Deolee link line on the South, and Oodeypore link line on the West - - - - -	41,558	826	27,824†	28,650
1	Other Works estimated to cost 1,000 l. and under, each - - - - -	—	944	—	—
	TOTAL RAJPOOTANA - - - - £.	—	2,795	—	—

* These roads were previously shown together. The difference between the amount shown in the accounts of 1874-75, as expenditure thereon to the end of that year, and the total of the two sums here brought forward, results from certain minor works being now debited to the roads.

† The corresponding amount shown in the accounts of 1874-75 erroneously included outlay from contributions, which is now excluded.

No. 54.—Detailed Account of Expenditure from Imperial Funds on Roads and other Works of Communication, for the Year ended 31st March 1876—*continued.*

Item Number.	WORKS.	Estimated Cost of Work.	Expenditure in Year ended 31st March 1876.	Expenditure in previous Years.	TOTAL Expenditure on each Work to end of 1875-76
	COORG:	£.	£.	£.	£.
22	Road from Bangalore to Mangalore <i>via</i> Mercara, with branches northward - - -	- - -	340	18,683*	19,023
23	Road from Bangalore to Cannanore - - - - -	- - -	7,249	27,759†	35,008
	TOTAL COORG - - - £.	—	7,589	- - -	—
	INSPECTOR GENERAL, MILITARY WORKS.				
26	Works connected with experimental steam train for postal purposes, Rawulpindee -	6,929	951	6,009‡	6,960
27	Other works estimated to cost 1,000 £ and under, each - - - - -	- - -	126	—	—
	TOTAL INSPECTOR GENERAL, MILITARY WORKS - - - £.	—	1,077	—	—

* The difference between this amount and that corresponding with it in the accounts of 1874-75, is due to certain minor works being now debited to the road.

† The sum corresponding with this in the Accounts of 1874-75 was erroneous, the correct amount is here brought forward.

‡ Shown against Postal Department in the Civil Accounts of previous years.

No. 55.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS ON REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1876.

WORKS.	Expenditure in Year ended 31st March 1876.	WORKS.	Expenditure in Year ended 31st March 1876.
RAJPOOTANA.	£.	CENTRAL INDIA.	£.
Agra and Ahmedabad Road - - - - -	6,920	Agra and Bombay Road - - - - -	17,031
Mhow and Nusseerabad Road - - - - -	4,161	Mhow and Neemuch Road - - - - -	1,580
Mount Aboo Roads - - - - -	975	Indore, Mhow, and Khundwa Road - - - - -	5,297
Roads in Nusseerabad Cantonment - - - - -	327	Dewas and Oojein Road - - - - -	511
Minor repairs estimated to cost 250 £. and under, each - - - - -	192	Jhansie and Gwalior Road - - - - -	2,239
TOTAL RAJPOOTANA - - - £.	12,575	Jhansie and Seepree Road - - - - -	419
COORG.		Jhansie and Cawnpore Road - - - - -	663
Bangalore-Mangalore Road, 82 miles - - - - -	2,504	Jhansie and Nowgong Road - - - - -	1,183
Bangalore-Cannanore Road, 78½ miles - - - - -	2,595	Banda and Saugor Road - - - - -	1,270
	5,099	Fort Road - - - - -	666
Deduct, Expenditure against Local Fund } Grant-in-Aid - - - - - }	1,128	Seepree Loop Line - - - - -	208
TOTAL COORG - - - £.	3,971	Nowgong and Srinaggur Loop Line - - - - -	171
PUNJAB.		Nowgong and Kalingur - - - - -	88
Minor Works - - - - -	800	Sutna and Bela Road - - - - -	59
GRAND TRUNK ROAD.		Nowgong and Sutna Road - - - - -	767
Repairs and Maintenance of Grand Trunk Road : Open Line Division - - - - -	6,583	Agra and Morar Loop Line - - - - -	469
Chenab Division - - - - -	3,846	Minor repairs estimated to cost 250 £. and under, each.	465
	10,429		33,086
Deduct, Expenditure met from Deposits, being a debit to Public Works Department, Punjab - - - - -	9,059	Less Outlay from Contributions - - - - -	6,475
TOTAL GRAND TRUNK ROAD - - - £.	1,370	TOTAL - - - £.	26,611
		INSPECTOR GENERAL, MILITARY WORKS.	
		Repairs to steam train buildings - - - - -	28

No. 56.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1876.

WORKS.	Estimated Cost of Work.	Expended in Year ended 31st March 1876.	Expenditure in previous Years.	Total Expenditure on each Work to end of 1875-76.
PORT BLAIR.	£.	£.	£.	£.
Works estimated to cost 1,000 £. and under, each	-	251	—	—
BRITISH BURMAH.				
Oyster Reef Lighthouse	58,270	7,932	49,881*	57,813
BENGAL.				
Works estimated to cost 1,000 £. and under, each	-	—98	—	—
MADRAS.				
Coal-boring operations at Bedadanur	650	324	255	579
Coal-boring operations at Nandigawa	-	—7	143	136
Lighthouse at Cape Comorin	3,120	—4	366	362
Minor works	-	115	—	—
TOTAL	£.	428	—	—
BOMBAY.				
Harbour Works, Kurrachee:				
Main works	430,889	1	405,865	405,866
Bar dredging	38,163	1,987	34,221	36,208
Dredging the mouth of the upper channel leading to native jetty	917	900	-	900
Improvements to new channel	868	267	-	267
Improving the channel lying alongside the north and north-west walls of the native jetty	419	165	274	439
TOTAL	£.	471,256	3,320	440,360
				443,680

* The expenditure of previous years was debited to Provincial Services.

No. 57.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1876.

PROVINCES.	Inland Improvements.		Aid to Marine Navigation.			TOTAL.
	Improvements to Towns.	Water Supply.	Harbours.	Lighthouses.	Obelisks.	
	£.	£.	£.	£.	£.	£.
British Burmah	-	-	-	292	-	292
Bengal	-	-	-	368	101	469
Madras	-	-	-	262	-	262
Bombay	-	-	2,339	184	-	2,523
TOTAL	£.	-	2,339	1,106	101	3,546

No. 58.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

					GENERAL AND POLITICAL.				
					Military Works.	Central India.	Coorg.	Hydrabad.	Port Blair.
DIRECTION.					£.	£.	£.	£.	£.
<i>Chief Engineer and Secretariat.</i>									
Inspector general and assistant	-	-	-	-	4,685	-	-	-	-
Chief engineer and assistants	-	-	-	-	3,856	3,446	-	-	-
Upper subordinates	-	-	-	-	-	-	380	-	-
Office establishment	-	-	-	-	3,956	1,612	-	-	-
Travelling allowances	-	-	-	-	493	122	-	-	-
Contingencies	-	-	-	-	453	126	-	-	-
TOTAL - - - £.					13,443	5,306	380	-	-
<i>Superintending Engineers.</i>									
Superintending engineers and assistants	-	-	-	-	16,886	-	-	946	-
Upper subordinates	-	-	-	-	-	-	-	-	-
Office establishment	-	-	-	-	4,249	-	-	450	-
Travelling allowances	-	-	-	-	1,474	-	-	8	-
Contingencies	-	-	-	-	1,394	-	-	70	-
Local allowances	-	-	-	-	-	-	-	-	-
TOTAL - - - £.					24,003	-	-	1,474	-
TOTAL DIRECTION - - - £.					37,446	5,306	380	1,474	-
CONSTRUCTION.									
Engineer establishment consisting of executive and assistant engineers	-	-	-	-	65,299	9,381	570	3,508	587
Upper subordinates consisting of sub-engineers, supervisors, and overseers	-	-	-	-	22,172	3,913	414	816	1,098
Lower subordinates consisting of sub-overseers and sub-surveyors	-	-	-	-	5,222	1,915	290	174	-
Petty establishment	-	-	-	-	4,028	1,482	100	223	72
Office establishment, including accountants	-	-	-	-	17,703	1,808	377	1,387	708
Medical establishment	-	-	-	-	-	-	-	-	-
Local allowances	-	-	-	-	-	-	-	-	-
Travelling allowances	-	-	-	-	9,381	3,528	952	265	45
Contingencies	-	-	-	-	4,310	702	25	189	17
Special allowances	-	-	-	-	-	-	-	-	334
TOTAL CONSTRUCTION - - - £.					128,115	22,729	2,728	6,562	2,801
ACCOUNTS.									
Examiners, and deputy and assistant examiners	-	-	-	-	2,520	861	-	417	-
Accountants	-	-	-	-	3,732	1,334	-	277	96
Clerks and office servants	-	-	-	-	1,299	277	180	136	-
Travelling allowances	-	-	-	-	162	201	-	28	-
Contingencies	-	-	-	-	634	96	-	48	-
Local allowances	-	-	-	-	-	-	-	-	-
TOTAL ACCOUNTS - - - £.					8,347	2,769	180	906	96
Collection of revenue	-	-	-	-	-	-	-	-	-
Conservancy, police, and navigation establishments	-	-	-	-	-	-	-	-	-
Civil Engineering College, Roorkee	-	-	-	-	-	-	-	-	-
TOTAL AMOUNT AUDITED - - - £.					173,908	30,804	3,288	8,942	2,897
Add—Charges of previous year disbursed in 1875-76 - - -					143	-	-	-	-
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year - - - }					174,051	30,804	3,288	8,942	2,897
					32	99	68	-	-
GRAND TOTAL - - - £.					174,019	30,705	3,220	8,942	2,897
Distribution of Grand Total to the several Funds concerned.									
Imperial Funds, Ordinary :									
Buildings and roads	-	-	-	-	174,019	28,197	3,014	8,942	2,897
Irrigation	-	-	-	-	-	-	-	-	-
Civil Engineering College	-	-	-	-	-	-	-	-	-
Collieries	-	-	-	-	-	-	-	-	-
Provincial services	-	-	-	-	-	-	-	-	-
Irrigation, extraordinary	-	-	-	-	-	-	-	-	-
Contributions, local funds, deposits, &c.	-	-	-	-	-	2,508	206	-	-
TOTAL - - - £.					174,019	30,705	3,220	8,942	2,897

* Represents total amount paid, not total amount audited.

† Thus made up—Warrora Colliery - - - £. 3,215
Satpura Coal exploration - - - 522

3,737.

PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1876.

RAJPOOTANA.			ODDH.	CENTRAL PROVINCES.	BRITISH BURMAH.	ASSAM.
Public Works.	Irrigation.	Total.				
£.	£.	£.	£.	£.	£.	£.
—	—	—	—	—	—	—
—	—	—	—	3,358	4,016	—
—	—	—	—	2,283	1,954	—
—	—	—	—	340	224	—
—	—	—	—	660	235	—
—	—	—	—	6,641	6,429	—
4,291	586	4,827	2,019	—	—	2,233
1,042	130	1,172	2,223	—	—	932
410	51	461	61	—	—	95
516	65	581	85	—	—	150
—	—	—	—	—	—	241
6,259	782	7,041	4,388	—	—	3,651
6,259	782	7,041	4,388	6,641	6,429	3,651
5,813	1,581	7,394	10,203	10,274	14,619	7,934
1,482	351	1,833	1,678	5,675	6,339	2,209
697	388	1,085	1,307	1,619	2,200	929
533	149	682	292	791	806	1,217
1,329	461	1,790	3,405	3,963	3,710	2,532
—	—	—	—	260	—	—
1,455	640	2,095	2,394	3,691	4,143	2,944
411	130	541	654	823	797	482
—	—	—	—	—	—	—
11,720	3,700	15,420	19,933	27,096	32,614	21,077
960	121	1,081	812	1,375	1,860	660
1,070	134	1,204	739	1,563	1,385	976
243	30	273	646	627	588	285
60	7	67	28	123	161	136
255	33	288	73	320	176	198
—	—	—	—	—	—	410
2,588	325	2,913	2,298	4,008	4,170	2,605
—	—	—	—	118	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,567	4,807	25,374	*26,619	37,863	*43,213	27,333
—	—	—	—	—	—	—
20,567	4,807	25,374	26,619	37,863	43,213	27,333
1,118	—	1,118	—	1,983	2,318	—
19,449	4,807	24,256	26,619	35,880	40,895	27,333
18,936	—	18,936	1,182	10,164	9,476	1,276
—	4,807	4,807	—	—	7,950	—
—	—	—	—	—	—	—
—	—	—	12,938	†3,737	—	—
—	—	—	—	21,979	20,066	26,035
513	—	513	†12,499	—	3,403	22
19,449	4,807	24,256	26,619	35,880	40,895	27,333

† Excludes 15 L., being outlay on Establishment from Municipal Funds.

No. 58.—Detailed Account of Expenditure on Establishments of

DIRECTION.	BENGAL.			NORTH WESTERN PROVINCES.		
	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.
<i>Chief Engineer and Secretariat.</i>						
Inspector General and assistant	-	-	-	-	-	-
Chief Engineer and assistants	5,202	4,466	9,668	13,181	4,952	18,133
Upper subordinates	-	-	-	-	-	-
Office establishment	7,247	2,853	10,100	4,467	2,955	7,422
Travelling allowances	164	209	373	2,160	691	2,851
Contingencies	693	633	1,326	1,104	1,092	2,196
Presidency and local allowances	572	10	582	-	-	-
Presidency house-rent	115	233	348	-	-	-
TOTAL - - - £.	13,993	8,404	22,397	20,912	9,690	30,602
<i>Superintending Engineer.</i>						
Superintending engineers and assistants	9,086	8,046	17,132	-	8,159	8,159
Upper subordinates	-	-	-	-	-	-
Office establishments	3,543	3,555	7,098	-	2,081	2,081
Travelling allowances	707	348	1,055	-	786	786
Contingencies	656	606	1,262	-	243	243
Local allowance	78	-	78	-	-	-
Presidency house-rent	157	150	307	-	-	-
TOTAL - - - £.	14,227	12,705	26,932	-	11,269	11,269
TOTAL DIRECTION - - - £.	28,220	21,109	49,329	20,912	20,959	41,871
CONSTRUCTION.						
Engineer establishment, consisting of executive and assistant engineers	46,992	39,896	86,888	34,681	50,477	85,158
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	24,520	22,430	46,950	9,623	8,846	18,469
Lower ditto	3,995	5,646	9,641	2,910	7,191	10,101
Petty establishment	2,038	4,734	6,772	1,206	3,487	4,693
Office establishment, including accountants	12,998	11,135	24,133	8,710	11,058	19,768
Medical establishment	-	1,856	1,856	-	1,536	1,536
Presidency and local allowances	2,264	571	2,835	-	-	-
Travelling allowances	14,705	14,457	29,162	9,018	11,594	20,612
Presidency house-rent	931	238	1,169	-	-	-
Contingencies	2,703	2,188	4,891	1,990	2,993	4,983
Special allowances	-	-	-	-	-	-
TOTAL CONSTRUCTION - - - £.	111,146	103,151	214,297	68,138	97,182	165,320
ACCOUNTS.						
Examiners and deputy and assistant examiners	3,696	-	3,696	1,911	1,860	3,771
Accountants	6,414	-	6,414	2,492	2,631	5,123
Clerks and office servants	2,884	-	2,884	1,045	615	1,660
Travelling allowances	421	-	421	169	26	195
Contingencies	328	-	328	175	72	247
Local allowances	899	-	899	-	-	-
Presidency house-rent	501	-	501	-	-	-
TOTAL ACCOUNTS - - - £.	15,143	-	15,143	5,792	5,204	10,996
Collection of revenue	6,410	4,571	10,981	-	27,981	27,981
Conservancy, police, and navigation establishments	-	1,836	1,836	3,112	3,709	6,821
Civil Engineering College, Roorkee	-	-	-	*17,366	-	17,366
TOTAL AMOUNT AUDITED - - - £.	160,919	130,667	291,586	115,320	155,035	270,355
Add—Charges of previous year disbursed in 1875-76, and charges for establishment for works executed by other departments	-	-	-	-	-	-
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	312	2,449	2,761	1,444	-	1,444
GRAND TOTAL - - - £.	160,607	128,218	288,825	113,876	155,035	268,911
<i>Distribution of Grand Total to the several Funds concerned:—</i>						
Imperial Funds, Ordinary:						
Buildings and roads	16,093	-	16,093	3,746	-	3,746
Irrigation	7,376	44,079	51,455	-	95,491	95,491
Civil Engineering College	-	-	-	18,234	-	18,234
Collieries	-	-	-	-	-	-
Provincial services	109,734	-	109,734	35,588	-	35,588
Irrigation, extraordinary	-	84,139	84,139	-	59,544	59,544
Contributions, local funds, deposits, &c.	27,404	-	27,404	54,189	-	54,189
Light railways	-	-	-	2,119	-	2,119
Local loans	-	-	-	-	-	-
TOTAL - - - £.	160,607	128,218	288,825	113,876	155,035	268,911

* Exclusive of 868 l., share of Provincial Establishment.

Public Works Department during the Year ended 31st March 1876—continued.

PUNJAB AND GRAND TRUNK ROAD.			MADRAS.			BOMBAY.			TOTAL.		
Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
4,813	4,925	9,738	6,086	2,672	8,758	5,109	3,961	9,070	4,685	-	4,685
-	-	-	-	-	-	412	192	604	49,067	20,976	70,043
4,401	3,535	7,936	4,255	631	4,886	5,712	727	6,439	412	192	604
333	454	787	22	75	97	49	563	612	36,267	10,701	46,968
629	374	1,003	388	140	528	327	174	501	3,907	1,992	5,899
-	-	-	-	-	-	-	-	-	4,615	2,413	7,028
-	-	-	-	-	-	-	-	-	572	10	582
-	-	-	-	-	-	-	-	-	115	233	348
10,176	9,288	19,464	10,751	3,518	14,269	11,609	5,617	17,226	99,640	36,517	136,157
7,562	10,047	17,609	30,112	-	30,112	9,549	2,356	11,905	82,684	29,144	111,828
-	201	201	-	-	-	1,896	16	1,912	1,896	217	2,113
1,650	3,194	4,844	9,281	-	9,281	2,815	928	3,743	26,185	9,888	36,073
409	734	1,143	3,379	-	3,379	1,260	196	1,456	7,803	2,115	9,918
381	615	996	1,152	-	1,152	177	81	258	4,581	1,610	6,191
-	-	-	-	-	-	-	-	-	319	-	319
-	-	-	-	-	-	-	-	-	157	150	307
10,002	14,791	24,793	43,924	-	43,924	15,697	3,577	19,274	123,625	43,124	166,749
20,178	24,079	44,257	54,675	3,518	58,193	27,306	9,194	36,500	223,265	79,641	302,906
24,419	43,550	67,969	37,522	-	37,522	49,890	20,617	70,507	321,692	156,121	477,813
8,837	12,188	16,025	32,624	-	32,624	29,148	8,470	37,618	145,488	52,285	197,773
3,239	5,664	8,903	96	-	96	5,807	2,136	7,943	30,400	21,025	51,425
1,437	8,094	9,531	5,169	-	5,169	1,764	1,628	3,392	21,158	18,092	39,250
6,000	10,314	16,314	18,828	-	18,828	17,879	6,641	24,520	101,337	39,609	140,946
-	2,444	2,444	-	-	-	-	308	308	260	6,144	6,404
-	-	-	-	-	-	-	-	-	5,094	571	5,665
6,902	10,945	17,847	19,259	-	19,259	14,324	8,947	23,271	93,006	46,583	139,589
1,360	2,524	3,884	1,757	-	1,757	1,772	1,296	3,068	931	238	1,169
-	-	-	-	-	-	-	-	-	17,992	9,131	27,123
-	-	-	-	-	-	-	-	-	334	-	334
47,194	95,723	142,917	115,255	-	115,255	120,584	50,043	170,627	737,692	349,799	1,087,491
1,073	1,884	2,957	3,652	-	3,652	3,214	-	3,214	23,011	3,865	26,876
1,660	3,415	5,075	8,444	-	8,444	7,293	-	7,293	37,475	6,180	43,655
1,086	1,408	2,494	2,491	-	2,491	2,880	-	2,880	14,667	2,053	16,720
92	162	254	61	-	61	431	-	431	2,073	195	2,268
125	220	345	381	-	381	211	-	211	2,960	325	3,285
-	-	-	-	-	-	-	-	-	1,309	-	1,309
-	-	-	-	-	-	-	-	-	501	-	501
4,036	7,089	11,125	15,029	-	15,029	14,029	-	14,029	81,996	12,618	94,614
-	17,433	17,433	-	-	-	-	1	1	6,528	49,986	56,514
-	360	360	-	10,616	10,616	-	-	-	3,112	16,521	19,633
-	-	-	-	-	-	-	-	-	17,366	-	17,366
71,408	144,684	216,092	184,959	14,134	199,093 *	161,919	59,238	221,157	1,069,959	508,565	1,578,524
13,764	-	13,764	-	-	-	2,881	139	3,020	16,788	139	16,927
85,172	144,684	229,856	184,959	14,134	199,093	164,800	59,377	224,177	1,086,747	508,704	1,595,451
-	-	-	-	-	-	2,588	2,804	5,392	9,962	5,253	15,215
85,172	144,684	229,856	184,959	14,134	199,093	162,212	56,573	218,785	1,076,785	503,451	1,580,236
7,146	-	7,146	17,355	-	17,355	42,678	-	42,678	345,121	-	345,121 d
-	82,329	82,329	58,043	12,071	70,114	4,432	47,474	51,906	77,801	286,251	364,052 e
-	-	-	-	-	-	-	-	-	18,234	-	18,234
-	-	-	-	-	-	-	-	-	3,737	-	3,737
50,049	-	50,049	52,861	-	52,861	96,344	-	96,344	425,594	-	425,594
-	43,730	43,730	13,014	-	13,014	-	9,099	9,099	13,014	196,512	209,526
27,977	18,625	46,602	43,686	2,063	45,749 †	16,541 †	-	16,541	188,948	20,688	209,636
-	-	-	-	-	-	-	-	-	2,119	-	2,119
-	-	-	-	-	-	2,217	-	2,217	2,217	-	2,217
85,172	144,684	229,856	184,959	14,134	199,093	162,212	56,573	218,785	1,076,785	503,451	1,580,236

Represents total amount paid, not total amount audited. † Excludes 14,751 l. expended on petty establishment, debitable purely to local funds.
‡ Excludes 5,630 l., being charge for establishment employed on purely local works.

(d) Thus made up—

Military	£.
Other services	275,798
	87,557
	£. 363,355
As above	345,121
Civil Engineering College	18,234
	£. 363,355

(e) Capital	£.
Revenue	75,015
Ordinary agricultural work	218,139
	70,898

£. 364,05

No. 59.—DETAILED ACCOUNT of EXPENDITURE

DETAILS.	GENERAL AND POLITICAL.					RAJPOOTANA.			OUDH.			CENTRAL PROVINCES.			BRITISH BURMAH.		
	Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
NEW SUPPLIES.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Surveying and mathematical instruments - - - }	281	12	6	9	27	26	-	26	62	-	62	95	-	95	597	-	59
Machinery, including navigation plant - - - }	-	-	-	2,230	261	-	-	-	-	-	-	-	-	-	1,700	-	1,700
Tools - - - - -	3,587	931	93	1,565	182	336	59	395	559	-	559	447	-174	273	In-cluded under Plant.	155	15
Plant - - - - -	3,014	-	-	213	-	229	-	229	-	-	-	1,837	-	1,837		840	-
Office furniture - - -	400	51	2	66	-	110	48	158	58	-	58	52	-	52	35	-	35
Camp equipage - - -	-	-	-	-	-	-	-	-	71	-	71	-	-	-	22	-	22
Live-stock - - - - -	73	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rolling-stock for railways of canals - - - - - }	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NEW SUPPLIES. - £.	7,355	994	106	4,083	470	701	107	808	750	-	750	2,431	-174	2,257	3,194	155	3,349
Repairs and carriage from place to place - - - }	2,667	453	-	972	105	125	132	257	66	-	66	393	-	393	431	-	431
Add—	10,022	1,447	106	4,455	575	826	239	1,065	816	-	816	2,824	-174	2,650	3,625	155	3,780
Contribution for work executed by P. N. S. Railway on Jhelum and Lahore road - - }	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deduct—	10,022	1,447	106	4,455	575	826	239	1,065	816	-	816	2,824	-174	2,650	3,625	155	3,780
Write-back from tools and plant to stock - - }	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL - - - £.	10,022	1,447	106	4,455	575	826	239	1,065	816	-	816	2,824	-174	2,650	3,625	155	3,780
DISTRIBUTION OF TOTAL.																	
Ordinary Imperial Public Works - - - }	10,022	1,447	106	3,840	575	-	-	827	-	-	-	-	-	2,583	-	-	6
Irrigation :																	
Capital, extraordinary - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital, ordinary - - -	-	-	-	-	-	-	-	109	-	-	-	-	-	-174	-	-	142
Revenue - - - - -	-	-	-	-	-	-	-	117	-	-	-	-	-	-	-	-	13
Ordinary agricultural works - - - }	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-
Debited to Native States	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial services - - -	-	-	-	615	-	-	-	-	-	-	779	-	-	241	-	-	2,193
Local - - - - -	-	-	-	-	-	-	-	-	-	-	37	-	-	-	-	-	1,426
Famine Relief Works - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL - - - £.	10,022	1,447	106	4,455	575	-	-	1,065	-	-	816	-	-	2,650	-	-	3,780

* Thus made up—Buildings and roads - - - - £. 151
Coal operations - - - - - 2,432

2,583

TOOLS and PLANT for the Year ended 31st March 1876.

ASSAM.	BENGAL.			NORTH WESTERN PROVINCES.			PUNJAB.			MADRAS.	BOMBAY.			TOTAL.		
Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
163	531	-	531	881	-	881	152	-	152	772	1,074	1,837	2,911	4,688	1,837	6,525
289	3,253	4,920	8,173	550	703	1,253	280	21	301	1,148	-	578	578	9,711	6,222	15,933
232	818	-	818	979	-	979	580	-	580	5,872	4,991	1,919	6,910	22,172	1,959	24,131
267	-	-	-	-	86	86	189	26	165	9,630	1,252	267	1,519	17,421	379	17,800
77	176	-	176	770	-	770	264	-	264	836	218	436	654	3,115	484	3,599
9	-	-	-	277	-	277	2	-	2	19	127	53	180	489	53	542
113	-	-	-	-	-	-	-	-	-	-	-	-	-	193	-	193
-	-	-	-	-	986	986	-	21,146	21,146	-	-	-	-	-	22,132	22,132
-	-	15,928	15,928	-	13,682	13,682	-	22,721	22,721	-	-	-	-	-	52,331	52,331
2,152	4,778	20,848	25,626	3,457	15,457	18,914	1,417	43,914	45,331	18,239	7,662	5,090	12,752	57,789	85,397	143,186
888	1,184	-	1,184	668	10,304	10,972	503	5,045	5,548	9,203	1,960	426	2,386	18,618	15,907	34,525
640	5,962	20,848	26,810	4,125	25,761	29,886	1,920	48,959	50,879	27,442	9,622	5,516	15,138	76,407	101,304	177,711
-	-	-	-	-	-	-	170	-	170	-	-	-	-	170	-	170
640	5,962	20,848	26,810	4,125	25,761	29,886	2,090	48,959	51,049	27,442	9,622	5,516	15,138	76,577	101,304	177,881
-	-	-	-	-	-	-	2,334	-	2,334	-	-	-	-	2,334	-	2,334
640	5,962	20,848	26,810	4,125	25,761	29,886	244	48,959	48,715	27,442	9,622	5,516	15,138	74,243	101,304	175,547
-	-	-	85	-	-	783	-	-	-	2,446	-	-	2,639	-	-	25,359
-	-	-	18,343	-	-	22,173	-	-	31,247	3,985	-	-	830	-	-	76,578
-	-	-	273	-	-	946	-	-	1,884	467	-	-	3,917	-	-	7,564
-	-	-	1,163	-	-	2,068	-	-	1,555	7,251	-	-	577	-	-	12,744
-	-	-	1,069	-	-	575	-	-	-	1,833	-	-	192	-	-	3,681
-	-	-	-	-	-	-	-	-	14,273	-	-	-	-	-	-	14,273
2,640	-	-	5,341	-	-	1,479	-	-	244	7,749	-	-	4,425	-	-	25,218
-	-	-	-	-	-	1,862	-	-	-	3,711	-	-	2,558	-	-	9,594
-	-	-	536	-	-	-	-	-	-	-	-	-	-	-	-	536
2,640	-	-	26,810	-	-	29,886	-	-	48,715	27,442	-	-	15,138	-	-	175,547

† Excludes 30 £. expended from municipal funds.

No. 60.—ABSTRACT ACCOUNT of the RECEIPTS and EXPENDITURE for
STATE RAILWAYS included in the Abstract of REVENUE and ORDINARY
EXPENDITURE of INDIA, for the Year ended 31st March 1876.

	Amount.	TOTAL.
R E C E I P T S.		
STATE RAILWAYS.		
Gross Traffic Receipts from the :	£.	£.
Calcutta and South Eastern Railway - - - - -	10,486	
Nulhattee - - - - -	7,178	
Rajpootana - - - - -	203,102	
Holkar - - - - -	38,349	
Wardah Valley - - - - -	2,936	
Punjab, Northern - - - - -	22,657	
Tirhoot - - - - -	4,804	
		289,512
GRAND TOTAL - - - £.		289,512
E X P E N D I T U R E.		
STATE RAILWAYS.		
Working Expenses :		
Calcutta and South Eastern Railway - - - - -	9,303	
Nulhattee - - - - -	7,936	
Rajpootana - - - - -	119,638	
Holkar - - - - -	35,715	
Wardah Valley - - - - -	3,150	
Punjab, Northern - - - - -	13,737	
Tirhoot - - - - -	4,006	
		193,485
Capital Outlay :		
Punjab, Northern - - - - -	598	
Western Rajpootana - - - - -	13,569	
Assam Extension Survey (Northern Bengal) - - - - -	1,164	
Hubli and Karwar - - - - -	59	
Kosi Extension Survey (Tirhoot Railway) - - - - -	280	
Rangoon and Sittang Valley Railway Survey - - - - -	5,558	
		21,228
GRAND TOTAL - - - £.		214,713

No. 60 A.—ABSTRACT ACCOUNT of the CHARGES for LAND and
SUPERVISION of GUARANTEED RAILWAYS, for the Year ended 31st
March 1876.

	Amount.	TOTAL.	GRAND TOTAL.
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS :			
Madras :			
Madras Railway - - - - -	216		
South Indian Railway - - - - -	36,247		
		36,463	
Bombay :			
Great Indian Peninsula Railway - - - - -	1,932		
Bombay, Baroda, and Central India Railway - - - - -	2,318		
		4,250	
Bengal :			
East Indian Railway - - - - -	6,047		
Eastern Bengal Railway - - - - -	1,713		
		7,760	
Carried forward - - - £.		48,473	

No. 60 A.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of
GUARANTEED RAILWAYS, for the Year ended 31st March 1876—*continued.*

	Amount.	TOTAL.	GRAND TOTAL.
Compensation for Land taken for the following Railways— <i>continued.</i>	£.	£.	£.
Punjab : Brought forward - - -	- - -	48,473	
Scinde, Punjab, and Delhi Railway - - -	50	50	
Oudh : Oudh and Rohilkund Railway - - -	820	820	
North Western Provinces : Scinde, Punjab, and Delhi Railway - - -	6,168	6,168	
Deduct Sale Proceeds of Land, the Original Cost of which was treated as a Charge under Compensation for Land for Guaranteed Railways :		55,511	
South Indian Railway - - - - -	1,557		
Bombay, Baroda, and Central India Railway -	1,000		
East Indian Railway - - - - -	15,910		
Eastern Bengal Railway - - - - -	2,636		
Oudh and Rohilkund Railway - - - - -	3,443		
		24,546	
ESTABLISHMENT.			30,965
Consulting Engineers for Railways and their Estab- lishments, Salaries, Travelling Allowances, and Contingencies :			
Madras - - - - -	6,129		
Bombay - - - - -	9,104		
Bengal - - - - -	9,182		
Punjab - - - - -	6,492		
Oudh - - - - -	5,206		
Examiners of Railway Accounts and their Estab- lishments, Salaries, Travelling Allowances, and Con- tingencies :		36,113	
Madras - - - - -	2,915		
Bombay - - - - -	4,307		
Bengal - - - - -	4,492		
Punjab - - - - -	2,263		
Oudh - - - - -	1,247		
Secretary Railway Transport Committee and his Establishment :		15,224	
Punjab - - - - -	130		
Civil Establishment :		130	
Madras - - - - -	81		
Railway Demarcation Establishment, Officer in Charge, and his Establishment :		81	
Bombay - - - - -	424		
Central Provinces - - - - -	81		
		505	
MISCELLANEOUS.			
Deputation Allowance of Officer employed on Special Duty for Cooling Railway Carriages :			
Bengal - - - - -	254		
Charges incurred in the North Western Provinces in connection with the Committee appointed to inquire into the Cause of the Decrease of the Traffic on the East Indian Railway :			
Bengal - - - - -	41		
		295	
GRAND TOTAL - - - £.			52,348
			83,313

IN INDIA.														
LOANS BEARING INTEREST.														
	Amount, 1st April 1875.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1876.							
5½ per Cent. Loan of 1859-60	£. 10,200,670	£. 1,000	-	10,201,670	-	-	10,201,670							
4½ " " " " "	1,834,590	-	1,200	1,835,790	-	-	1,835,790							
4½ " " " " "	221,900	-	-	221,900	-	-	221,900							
4½ " " " " "	13,079,850	-	850	13,080,700	1,570	-	13,079,130							
4 " " " " "	31,808	-	-	31,808	-	-	31,808							
4 " " " " "	10,741	-	-	10,741	1	10	10,730							
4 " " " " "	1,308,875	3	-	1,308,878	631	58,241	1,250,006							
4 " " " " "	3,207,850	-	-	3,207,850	780	62,280	3,144,790							
4 " " " " "	14,438,790	-	-	14,438,790	150	77,640	14,472,630							
4 " " " " "	6,746,150	2,550	-	6,748,700	-	134,980	6,613,720							
4 " " " " "	14,457,845	*2,586,516	-	17,044,361	-	64,850	17,300,752							
4 " " " " "	1,257,980	-	322,241	1,580,221	21	19,520	1,238,439							
4 " " " " "	65,200	-	-	65,200	-	-	65,200							
4½ " " " " "	780,000	110,000	-	890,000	-	-	890,000							
5 " " " " "	1,095,900	-	-	1,095,900	-	-	1,095,900							
4 " " " " "	263,530	-	-	263,530	4	16,350	253,176							
4 " " " " "	750,000	250,000	-	1,000,000	-	-	1,000,000							
TOTAL DEBT in INDIA bearing Interest	£. 69,757,679	2,949,069	435,921	73,142,669	3,157	433,871	72,705,641							
LOANS NOT BEARING INTEREST.														
5 per Cent. Loan of 1856-57	£. 58,730	350	-	59,080	16,350	850	41,880							
5 " " " " "	6,240	-	-	6,240	-	-	6,240							
5 " " " " "	1,590	-	-	1,590	-	-	1,590							
5 " " " " "	16,440	-	-	16,440	6,890	1,200	8,350							
Treasury Bills at 2½ per cent. per diem	9,280	-	-	9,280	-	-	9,280							
TOTAL DEBT in INDIA not bearing Interest	£. 92,280	350	-	92,630	23,240	2,050	67,340							
TOTAL DEBT in INDIA	£. 69,849,959	2,949,419	435,921	73,235,299	26,397	435,921	72,772,981							
IN ENGLAND.														
BEARING INTEREST.														
East India Bonds	£. 3,996,700	-	-	3,996,700	-	-	3,996,700							
India 4 per Cent. Debentures	5,800,000	1,200,000	-	7,000,000	-	-	7,000,000							
India 5 per Cent. Stock	17,200,000	-	-	17,200,000	-	-	17,200,000							
India 4 per Cent. Stock	21,579,416	-	-	21,579,416	-	-	21,579,416							
TOTAL DEBT in ENGLAND bearing Interest	£. 48,576,116	1,200,000	-	49,776,116	-	-	49,776,116							
NOT BEARING INTEREST.														
East India Bonds	£. 20,917	-	-	20,917	-	-	20,917							
TOTAL DEBT in ENGLAND not bearing Interest	£. 20,917	-	-	20,917	-	-	20,917							
TOTAL DEBT in ENGLAND	£. 48,597,033	1,200,000	-	49,797,033	-	-	49,797,033							
TOTAL DEBT	£. 118,446,992	4,149,419	435,921	123,032,332	26,397	435,921	123,570,014							

1st April 1875.				31st March 1876.			
Debt bearing Interest:		£.	£.	£.		£.	
In India	69,757,679	118,333,795	£.	72,705,641	122,481,757	£.	£.
In England	48,576,116			49,776,116			
Debt not bearing Interest:		£.	£.	£.		£.	
In India	92,280	113,197	£.	67,340	88,257	£.	£.
In England	20,917			20,917			
		£.	118,446,992	£.	122,570,014		

o. 62.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT Paid off, and the BALANCES for the Year ended 31st March 1876.

— Nil. —

o. 63.—ACCOUNT showing ISSUES and PAYMENTS of TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1876.

	Amount, 1st April 1875.	Issues in 1875-76.	TOTAL.	Payments in 1875-76.	Amount, 31st March 1876.
INDIA.	£.	£.	£.	£.	£.
Treasury Notes at $3\frac{1}{2}$ per Cent., on account of Soldiers' Savings Bank Deposits	150	-	150	-	150
Treasury Notes at 4 per Cent., on account of Soldiers' Savings Bank Deposits	100	-	100	-	100
Treasury Notes at 4 per Cent., on account of Service Funds	756,668	96,776	853,444	97,712	755,732
Treasury Notes on account of the Bhonsla Family Temples	31,600	2,170	33,770	150	33,620
TOTAL - - - £.	788,518	98,946	887,464	97,862	789,602
MADRAS.					
Non-transferable Treasury Notes at 4 per Cent.	58,562	91,000	149,562	93,050	56,512
Treasury Notes on account of Service Funds at 4 per Cent.	672,640	110,000	782,640	-	782,640
Treasury Notes on account of Soldiers' Savings Bank Deposits, at 4 per Cent.	350	-	350	-	350
TOTAL - - - £.	731,552	201,000	932,552	93,050	839,502
BOMBAY.					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund	8,750	-	8,750	-	8,750
GRAND TOTAL - - - £.	1,528,820	299,946	1,828,766	190,912	1,637,854

o. 64.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS, and the BALANCES due to such FUNDS, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Repayments in 1875-76.	Balance, 31st March 1876.
INDIA.	£.	£.	£.	£.	£.
Widow Fund - - - - -	43,232	193,093	236,325	149,357	86,968
Widow Fund under Rules of 1st January 1850 - - -	434,970	44,889	479,859	10,809	469,050
Uncovenanted Service Family Pension Fund - - -	472,789	72,619	545,408	40,078	505,330
Uncovenanted Service Provident Branch, Insurance Fund	12	2	14	8	6
Uncovenanted Service Deferred Annuity - - - -	3,043	7,862	10,905	5,615	5,290
Miscellaneous Service Funds - - - - -	344	56	400	74	326
TOTAL - - - £.	954,390	318,521	1,272,911	205,941	1,066,970
Carried forward - - - £.	954,390	318,521	1,272,911	205,941	1,066,970

No. 64.—Account of Sums received from Service Funds bearing Interest, and Repayments, and the Balances due to such Funds, for the Year ended 31st March 1876—*continued.*

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Repayments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
Brought forward - - -	954,390	318,521	1,272,911	205,941	1,066,970
MADRAS:					
Civil Fund - - - - -	87,843	150,329	238,172	180,224	57,948
Apothecaries' Fund - - - - -	2,017	3,333	5,350	3,059	2,291
TOTAL - - - £.	89,860	153,662	243,522	183,283	60,239
BOMBAY:					
Civil Fund - - - - -	580,045	65,177	645,222	41,497	603,725
Uncovenanted Service Family Pension Fund - - -	27,921	3,838	31,759	-	31,759
Bombay City Police Superannuation Fund - - -	21,033	2,967	24,000	1,598	22,402
TOTAL - - - £.	628,999	71,982	700,981	43,095	657,886
GRAND TOTAL - - - £.	1,673,249	544,165	2,217,414	432,319	1,785,095

No. 65.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Repayments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta - - - - -	299,687	124,471	424,158	145,112	279,046
Madras - - - - -	226,692	86,959	313,651	79,364	234,287
Bombay - - - - -	886,070	232,326	1,118,396	179,792	938,604
TOTAL - - - £.	1,412,449	443,756	1,856,205	404,268	1,451,937
DISTRICT SAVINGS BANKS:					
Government of India - - - - -	6,474	4,547	11,021	1,550	9,471
Oudh - - - - -	13,191	8,644	21,835	3,809	18,026
Central Provinces - - - - -	12,165	8,410	20,575	4,414	16,161
British Burmah - - - - -	9,245	7,690	16,935	6,512	10,423
Assam - - - - -	6,642	4,907	11,549	3,752	7,797
Bengal - - - - -	66,674	41,950	108,624	23,322	85,302
North Western Provinces - - - - -	28,548	19,635	48,183	13,371	34,812
Punjab - - - - -	20,407	13,699	34,106	8,575	25,531
TOTAL - - - £.	163,346	109,482	272,828	65,305	207,523
REGIMENTAL SAVINGS BANKS:					
Bengal Army - - - - -	98,188	115,580	213,768	111,999	101,769
Madras Army - - - - -	32,600	32,730	65,330	41,714	23,616
Bombay Army - - - - -	40,210	35,991	76,201	30,232	45,969
TOTAL - - - £.	170,998	184,301	355,299	183,945	171,354
GRAND TOTAL - - - £.	1,746,793	737,539	2,484,332	653,518	1,830,814

No. 66.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of PROVINCIAL SERVICES and Local Funds, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Payments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
India, General and Political - - - - -	16,599	110,203	126,802	104,959	21,843
Oudh - - - - -	118,704	411,773	530,477	379,788	150,689
Central Provinces - - - - -	74,777	485,197	559,974	476,002	83,972
British Burmah - - - - -	59,817	586,234	646,051	550,358	95,693
Assam - - - - -	36,616	216,361	252,977	229,722	23,255
Bengal - - - - -	296,971	3,370,701	3,667,672	3,435,175	232,497
North Western Provinces - - - - -	435,817	1,608,165	2,043,982	1,764,527	279,455
Punjab - - - - -	141,395	1,031,517	1,172,912	1,131,782	41,130
Madras - - - - -	411,859	1,821,024	2,232,883	1,901,599	331,284
Bombay - - - - -	503,135	1,653,466	2,156,601	1,738,371	418,230
TOTAL - - - £.	2,095,690*	11,294,641	13,390,331	11,712,283	1,678,048

No. 67.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Payments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
INDIA, GENERAL AND POLITICAL:					
General Deposits - - - - -	37,761	142,150	179,911	139,805	40,106
Judicial Deposits - - - - -	756	8,105	8,861	8,364	497
Judicial Deposits, Port Blair - - - - -	110	49	159	75	84
Revenue Deposits - - - - -	135	693	828	673	155
Military Miscellaneous Deposits - - - - -	63,732	175,560	239,292	160,867	78,425
Public Works Department Deposits - - - - -	24,017	62,670	86,687	60,684	26,003
Deposits, Public Works Department, Irrigation - - - - -	569	78	647	591	56
Ditto - - ditto - - Railways - - - - -	1,747	22,325	24,072	37,735	—13,663
Postal Deposits - - - - -	2,544	-	2,544	7	2,537
Deposits for Loan - - - - -	-	22,511	22,511	22,511	—
Deposits of the Oudh and Rohilkund Railway - - - - -	2,532	1,683	4,215	1,425	2,790
General Family Pension Fund Deposits - - - - -	15,677	5,968	21,645	59	21,586
Military Fund Deposits, not bearing Interest - - - - -	-	74	74	-	74
Military Orphan Fund Deposits, not bearing Interest - - - - -	359,251	-	359,251	22,887	336,364
Medical Retiring Fund Deposits, not bearing Interest - - - - -	146,934	-	146,934	146,933	1
TOTAL - - - £.	655,765	441,866	1,097,631	602,616	495,015
OUDH:					
Revenue Deposits - - - - -	80,563	418,554	499,117	420,296	78,821
Judicial Deposits - - - - -	16,628	77,480	94,108	76,467	17,641
Public Works Department Deposits - - - - -	4,182	5,019	9,201	6,178	3,023
Deposits for Loan - - - - -	-	43	43	43	—
TOTAL - - - £.	101,373	501,096	602,469	502,984	99,485

* This amount differs from the closing balance in the account of the past year owing to the exclusion of the balances of municipalities.

No. 67.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1876—*contd.*

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Payments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
CENTRAL PROVINCES :					
General Deposits - - - - -	89	48,210	48,299	40,037	8,262
Judicial Deposits - - - - -	-	38,433	38,433	30,936	7,497
Revenue Deposits - - - - -	32,483	76,516	108,999	90,507	18,492
Public Works Department Deposits - - - - -	587	1,554	2,141	1,289	852
Deposits, Public Works Department, Railways - -	404	240	644	588	56
TOTAL - - - £.	33,563	164,953	198,516	163,357	35,150
BRITISH BURMAH :					
General Deposits - - - - -	2,916	4,937	7,853	4,937	2,916
Revenue Deposits - - - - -	6,818	37,309	44,127	35,075	9,052
Judicial Deposits - - - - -	6,156	31,969	38,125	31,870	6,255
Public Works Department Deposits - - - - -	11,100	8,687	19,787	16,092	3,695
Deposits, Public Works Department, Irrigation - -	715	2,833	3,598	2,105	1,493
Deposits, Public Works Department, Railways - -	141	836	977	578	399
TOTAL - - - £.	27,846	86,621	114,467	90,657	23,810
ASSAM :					
General Deposits - - - - -	65	-	65	35	30
Revenue Deposits - - - - -	5,403	27,567	32,970	20,067	12,903
Judicial Deposits - - - - -	3,645	16,575	20,220	15,636	4,584
Public Works Department Deposits - - - - -	819	1,259	2,078	1,742	336
Deposits for Loan - - - - -	-	-	-	-	-
Personal Deposits - - - - -	4	8,097	8,101	7,320	781
TOTAL - - - £.	9,936	53,498	63,434	44,800	18,634
BENGAL :					
General Deposits - - - - -	61,402	214,669	276,071	209,078	66,993
Revenue Deposits - - - - -	296,522	625,335	921,857	656,771	265,086
Judicial Deposits - - - - -	387,181	880,424	1,267,605	934,269	333,336
Public Works Department Deposits - - - - -	—51,557	361,949	310,392	245,890	64,502
Deposits, Public Works Department, Railways - -	26,680	17,645	44,325	19,127	25,198
Deposits, Public Works Department, Irrigation - -	9,313	10,726	20,039	11,484	8,555
Postal Deposits - - - - -	49	6	55	9	46
TOTAL - - - £.	729,590	2,110,754	2,840,344	2,076,628	763,716
NORTH WESTERN PROVINCES :					
General Deposits - - - - -	-	2,742	2,742	2,742	—
Revenue Deposits - - - - -	136,412	365,877	502,289	384,507	117,782
Judicial Deposits - - - - -	88,043	246,126	334,169	251,050	83,119
Public Works Department Deposits - - - - -	7,467	92,658	100,125	91,953	8,172
Deposits, Public Works Department, Irrigation - -	2,377	15,221	17,598	6,421	11,177
Deposits for Loan - - - - -	—	—	—	—	—
TOTAL - - - £.	234,299	722,624	956,923	736,673	220,250

No. 67.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1876—*contd.*

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Payments in 1875-76.	Balance, 31st March 1876.
PUNJAB :	£.	£.	£.	£.	£.
General Deposits - - - - -	92,158	726,719	818,877	726,692	92,185
Revenue Deposits - - - - -	17,892	62,149	80,041	61,823	18,218
Judicial Deposits - - - - -	14,801	57,882	72,683	58,772	13,911
Public Works Department Deposits - - - - -	1,380	18,104	19,484	18,250	1,234
Public Works Department (Railways) Deposits - - - - -	1,374	3,104	4,478	3,627	851
Deposits, Public Works Department, Irrigation - - - - -	—177,141	307,006	129,865	137,143	—7,278
Postal Deposits - - - - -	39	-	39	-	39
Deposits for Loan - - - - -	-	7,658	7,658	7,658	—
TOTAL - - - £.	—49,497	1,182,622	1,133,125	1,013,965	119,160
MADRAS :					
General Deposits - - - - -	116,252	1,181,376	1,297,628	1,204,751	92,877
Revenue Deposits - - - - -	69,779	261,347	331,126	246,634	84,492
Judicial Deposits - - - - -	82,796	277,968	360,764	272,181	88,633
Military Miscellaneous Deposits - - - - -	84,379	32,214	116,593	34,225	82,368
Public Works Department Deposits - - - - -	2,156	48,657	50,813	48,430	2,383
Military Fund Deposits, not bearing Interest - - - - -	543,995	-	543,995	111,872	432,123
Medical Retiring Fund Deposits, not bearing Interest - - - - -	360,479	-	360,479	68,604	291,875
Deposits, Public Works Department, Irrigation - - - - -	1,142	6,788	7,930	7,621	309
Postal Deposits - - - - -	-	4	4	4	—
Deposits for Loan - - - - -	-	1,788	1,788	1,738	—
TOTAL - - - £.	1,260,978	1,810,142	3,071,120	1,996,060	1,075,060
BOMBAY :					
General Deposits - - - - -	52,525	261,465	313,990	202,117	110,873
Revenue Deposits - - - - -	83,136	343,773	426,909	353,349	73,560
Judicial Deposits - - - - -	42,031	140,332	182,363	143,510	38,853
Mail Robbery Fine Fund - - - - -	105	-	105	-	105
Military Miscellaneous Deposits - - - - -	70,831	163,838	234,669	163,857	70,812
Public Works Department Deposits - - - - -	57,931	80,294	138,225	93,094	45,131
Military Fund Deposits, not bearing Interest - - - - -	309,195	-	309,195	59,071	250,124
Medical Retiring Fund Deposits, not bearing Interest - - - - -	80,471	-	80,471	4,335	76,136
Deposits, Public Works Department, Irrigation - - - - -	1,273	7,054	8,327	5,615	2,712
Endowments for Charitable Institutions - - - - -	93,880	183	94,063	-	94,063
Overland Money Orders payable - - - - -	498	51,651	52,149	51,576	573
Australian Money Orders payable - - - - -	-	-	-	5	—5
Italian Money Orders payable - - - - -	-	9	9	9	—
Netherlands Money Orders payable - - - - -	-	9	9	9	—
Munich Money Orders payable - - - - -	-	359	359	315	44
Swiss Money Orders payable - - - - -	-	21	21	21	—
Postal Deposits - - - - -	50	-	50	-	50
Deposits for Loan - - - - -	-	445,927	445,927	445,334	593
TOTAL - - - £.	791,926	1,494,915	2,286,841	1,523,217	763,624
GRAND TOTAL - - - £.	3,795,779	8,569,091	12,364,870	8,750,957	3,613,913

No. 68.—ACCOUNT OF RECEIPTS, PAYMENTS, and BALANCES of POLITICAL TRUST, PRIZE, and RAILWAY FUNDS, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Payments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
Bahoo Begum's Stipend Fund	245,107	10,182	255,289	21,884	233,405
Nizamut Stipend Fund	273,624	241,934	515,558	259,815	255,743
Prize Money (Military Prize Funds)	-	1,512	-	2,467	-
Fire Insurance Fund, Oudh and Rohilkund Railway	1,030	34	1,064	445	619
Fire Insurance Fund, Great Indian Peninsula Railway	14,758	565	15,323	2,512	12,811
Fire Insurance Fund, Bombay, Baroda, and Central India Railway	2,303	1,301	3,604	3,603	1
Fire Insurance Fund, Sind, Punjab, and Delhi Railway	37,715	1,433	39,148	179	38,969
Fine and Guarantee Fund, Sind, Punjab, and Delhi Railway	11,650	3,830	15,480	115	15,365
Fine and Guarantee Fund, Oudh and Rohilkund Railway	433	240	673	157	516
Permanent Way Renewal Fund, Great Indian Peninsula Railway	313,763	11,575	325,338	92,485	232,853
Extraordinary Casualty Fund, Great Indian Peninsula Railway	144,429	5,661	150,090	11,014	139,076
Contractors' Security Fund, Madras Railway	1,189	6,292	7,481	5,015	2,466
Employés' Guarantee Fund, Madras Railway	2,273	23,441	25,714	13,732	11,982
TOTAL	-	308,000	-	413,423	-

No. 69.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1875 (Opening Balance).	No. of Treasuries.		31st March 1876 (Closing Balance).
£.		INDIA : £.	£.
1,369,242	1	In the Bank of Bengal, Calcutta - - - - -	1,734,295
668,373	1	In the Bank of Madras - - - - -	594,135
823,373	1	In the New Bank of Bombay, Limited - - - - -	1,429,730
		Agencies of Bank :	3,758,160
1,509,071	16	Bengal - - - - -	1,643,769
480,416	10	Madras - - - - -	593,497
470,534	5	Bombay - - - - -	402,697
			2,639,963
31,691	1	Mint, Calcutta - - - - -	320,075
3,774	1	Mint, Madras - - - - -	1,910
39,163	1	Mint, Bombay - - - - -	458,476
			780,461
		District Treasuries :	
723,877	20	General and Political - - - - -	705,095
284,316	11	Assam - - - - -	314,668
2,500,923	43	Bengal - - - - -	2,296,276
1,287,857	29	North Western Provinces - - - - -	1,620,651
375,588	11	Oudh - - - - -	432,952
830,493	29	Punjab - - - - -	697,235
292,400	18	Central Provinces - - - - -	294,343
245,105	12	British Burmah - - - - -	278,203
1,660,466	23	Madras - - - - -	1,632,531
1,133,469	19	Bombay - - - - -	1,058,671
			9,330,625
		Miscellaneous Treasuries, Civil Department, viz., Surveys, Customs, Salt, Opium, Judicial, Police, Forest, Marine, Money Order Office, &c. :	
81,801	-	Bengal - - - - -	41,137
323	-	Madras - - - - -	84
10,468	-	Bombay - - - - -	11,879
			53,100
3,112	210	Post Office - - - - -	3,029
8,452	2	Telegraph Offices - - - - -	12,064
		Public Works Offices :	
62,148	68	General and Political - - - - -	44,091
894	-	Assam - - - - -	1,789
32,164	85	Bengal - - - - -	77,438
45,411	39	North Western Provinces - - - - -	34,896
1,789	4	Oudh - - - - -	896
56,404	44	Punjab - - - - -	45,372
1,126	12	Central Provinces - - - - -	2,284
8,892	9	British Burmah - - - - -	18,962
41,355	76	Madras - - - - -	48,843
20,543	61	Bombay - - - - -	25,672
			300,243
15,056	-	Military Department, Bengal - - - - -	13,722
4,014	-	Military Department, Madras - - - - -	4,154
53,727	-	Military Department, Bombay - - - - -	56,973
			74,849
15,177,814		TOTAL TREASURIES IN INDIA - - - £.	16,952,494
		ENGLAND :	
2,796,370	1	Home Treasury of the Government of India - - - - -	919,899
17,974,184		GRAND TOTAL - - - £.	17,872,393

	Amount, 1st April 1875.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1876.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
INDIA.									
GENERAL AND POLITICAL.									
Rajah of Rewa - - - - -	£. 88,589	-	£. 88,589	-	£. 88,589	No. 2037, dated 10th August 1870 - - - - -	100,000	5 per cent.	-
Rajah of Nagode - - - - -	750	-	750	250	500	No. 3031, dated 27th April 1872 - - - - -	2,000	5 "	10
Rajah of Joudpoor - - - - -	-	240,000	240,000	23,867	216,133	No. 2478 P., dated 9th September 1875 - - - - -	240,000	5 "	6,133
Talookdars of Ajmere - - - - -	64,622	634	65,256	8,059	57,197	No. 107 R., dated 20th June 1873 - - - - -	82,500	5 "	-
TOTAL - - - - - £.	158,961	240,634	394,595	32,176	362,419	- - - - -	-	-	6,143
O U D H.									
Jalalpur Estate (Hardoi) - - - - -	-	3,600	3,600	476	3,124	Chief Commissioner, No. 3564, dated 1st October 1875	3,600	5 per cent.	79
Mr. O. B. MacMahon (Bahraich) - - - - -	-	75	75	75	-	- - - - -	-	-	-
Doorga Prasad of Sarawan, Baragaon (Hardoi) - - - - -	4,286	-	4,286	-	4,286	{ No. 2763, dated 16th April 1872; and Chief Commissioner, No. 1231, dated 12th April 1872 - - - - -	4,499	5 per cent.	60
Kaithala Estate (Pratabgurh) - - - - -	939	31	970	270	700	{ No. 803, dated 29th May 1871; and Chief Commissioner, No. 1888, dated 3rd June 1872 - - - - -	939	5 "	174
Mobarakpore Estate (Sitapore) - - - - -	1,519	384	1,903	453	1,450	{ No. 1697, dated 31st July 1872; and Chief Commissioner, No. 2627, dated 22nd February 1872 - - - - -	1,950	5 "	159
Kuteshur Estate (Sitapore) - - - - -	700	10	710	710	-	{ Chief Commissioner, No. 3015, dated 27th August 1872 - - - - -	1,000	5 "	13
Sudhoo Beebee of Mohima (Sultanpore) - - - - -	3,500	-	3,500	-	3,500	No. 1537, dated 10th July 1873 - - - - -	3,500	5 "	436
Fazool Rasool of Jalalpur (Hardoi) - - - - -	213	-	213	213	-	- - - - -	-	-	33
Bhogaitapore Estate (Hardoi) - - - - -	6,260	232	6,492	46	6,446	{ Nos. 3533 and 622, dated 20th May and 29th June 1873 - - - - -	6,495	5 per cent.	598
Assifpore Estate (Hardoi) - - - - -	6,845	-	6,845	232	6,613	{ Nos. 3533 and 803, dated 20th May 1872 and 29th May 1871 - - - - -	6,845	5 "	724
Shahgarh Estate (Sultanpore) - - - - -	2,284	112	2,396	50	2,346	Chief Commissioner, No. 724, dated 2nd March 1874	2,898	5 "	231
Shalabpur Estate (Barabanki) - - - - -	2,779	2	2,781	107	2,674	{ No. 4792, dated 8th August 1872; and Chief Commissioner, No. 1406, dated 4th May 1874 - - - - -	3,000	5 "	73
Gokoolpur Asem Estate (Barabanki) - - - - -	7,000	-	7,000	4,721	2,279	Chief Commissioner, No. 1388, dated 2nd May 1874 - - - - -	7,000	5 "	615

Kaimara Estate (Kheri)	-	-	3,000	3,000	300	2,700	Chief Commissioner, No. 2545, dated 27th July 1875 -	3,000	5	88
Jasmari Estate (Barabanki)	-	-	3,570	3,570	140	3,430	Chief Commissioner, No. 3583, dated 1st October 1875	3,600	5	74
Rajapur Estate (Pratabgurh)	-	-	2,600	2,600	-	2,600	{ Chief Commissioner, No. 4208, dated 22nd November 1875 - - - - - }	2,600	5	99
Akburpur Estate (Sitapur)	-	-	5,519	5,519	324	5,195	{ Chief Commissioner, Nos. 1939 and 2377, dated 5th June and 13th July 1875 - - - - - }	5,500	5	212
Paharamow Estate (Rai Bareilly)	-	-	-	-	-	-	Chief Commissioner, No. 2516, dated 24th July 1874	800	5	19
Maniarpur Estate (Sultanpore)	-	-	502	1,084	-	1,084	{ Chief Commissioner, No. 638, dated 24th February 1874, and No. 921, dated 24th March 1875 - - - }	1,082	5	80
Bhudayon Estate (Sultanpore)	-	-	8	1,148	16	1,052	{ Chief Commissioner, No. 725, dated 2nd March 1874, and No. 538, dated 13th February 1875 - - - }	1,340	5	116
Akhyapur Estate (Barabanki)	-	-	8	1,082	-	1,082	Chief Commissioner, No. 364, dated 1st February 1875	1,122	5	8
Birhur Estate (Fyzabad)	-	-	-	3,460	310	3,150	Chief Commissioner, No. 486, dated 11th February 1875	3,460	5	172
Mr. J. A. D'Cruze (Barabanki)	-	-	-	44	44	-	Chief Commissioner, No. 386, dated 22nd January 1875	48	-	-
Sihpur Estate (Fyzabad)	-	-	2,162	2,162	-	2,162	Chief Commissioner, No. 490, dated 11th February 1875	2,162	5 per cent.	114
TOTAL	-	-	£.	19,653	12,221	90,379	-	-	-	4,763
CENTRAL PROVINCES.										
Nagpore Municipality, Water Supply	-	-	34,332	-	1,652	32,680	{ No. 1783, dated 9th July 1870, and 2325, dated 14th April 1873 - - - - - }	37,700	4½ per cent.	1,545
Rajah Janojee Bhonsla Deor	-	-	41,245	-	4,484	36,761	{ No. 4, dated 19th August 1872; No. 4112, dated 21st November 1872 - - - - - }	55,000	4½	1,599
Trimbuckjee Nana Ahir Rao	-	-	1,400	-	200	1,200	No. 2736, dated 30th November 1871 - - - - -	2,000	5	68
Rajah of Pathera	-	-	2,000	-	356	1,644	{ No. 712, dated 29th January 1874; No. 3067, dated 21st May 1874 - - - - - }	2,000	5	60
TOTAL	-	-	£.	-	6,692	72,285	-	-	-	3,272
BRITISH BURMAH.										
Rangoon Municipality	-	-	27,000	27,000	-	27,000	No. 2385, dated 15 December 1875 - - - - -	27,000	4½ per cent.	-
BENGAL.										
Port Canning Municipality	-	-	22,500	22,500	-	22,500	No. 1251, dated 16th March 1866 - - - - -	45,500†	-	-
Dacca Road Cess Committee	-	-	3,000	3,000	3,000	-	No. 3156, dated 31st October 1874 - - - - -	3,000	4½ per cent.	69
Calcutta Municipality, Water Supply	-	-	520,000	520,000	-	520,000	No. 1171, dated 28th February 1867 - - - - -	520,000†	4*	20,800
Carried forward	-	-	£.	545,500	3,000	542,500	-	-	-	20,869

† Sinking Fund of 99,520 L., Government Securities.

† Half remitted.

* And 2 per cent. additional for Sinking Fund for repayment of loan.

No. 70.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1876, and the Amount of such Loans at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1875.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1876.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
BENGAL—<i>continued</i>.	£.	£.	£.	£.	£.		£.		£.
Brought forward	545,500	-	545,500	3,000	542,500	-	-	-	20,869
Calcutta Municipality, for Extension of Water Supply	41,100	-	41,100	-	41,100	{ Nos. 2795 and 1051, dated 12th September 1872 and 15th February 1873, respectively	41,100	*4½ per cent.	1,850
Calcutta Municipality, New and Dhur- m-tollah Markets	130,000	-	130,000	5,544	124,456	{ No. 1093, dated 23rd February 1871 and No. 3492, dated 3rd June 1874	130,000	4½ "	5,769
Calcutta Municipality, Drainage Works Extension	192,000	30,000	222,000	-	222,000	{ No. 3377, dated 10th May 1872 and No. 3191, dated 27th May 1872, and No. 2716, dated 5th August 1873	245,964	4½* "	8,835
Calcutta Municipality, for Office Building	13,000	-	13,000	-	13,000	No. 574, dated 23rd January 1873	13,000	4½* "	585
Calcutta Port Fund	176,500	-	176,500	-	176,500	No. 1871, dated 17th July 1871	176,500	4½ "	7,943
Calcutta Port Trust	70,085	-	70,085	-	70,085	Act V. of 1870	100,000	4½ "	3,825
Calcutta Port Trust, for Local Public Works under Act XXIV. of 1871	293,801	63,500	357,301	5,544	351,757	{ No. 374, dated 18th January 1873; Nos. 477 and 2356, dated 27th January 1873 and 14th April 1873; No. 983, dated 15th February 1873; No. 1336, dated 27th February 1873; Nos. 2023 and 2990, dated 31st March 1874 and 18th September 1874; No. 5342, dated 30th September 1874; No. 7358, dated 22nd December 1874; No. 6411, dated 4th No- vember 1874; No. 806, dated 19th May 1875, and No. 1371, dated 22nd June 1875	420,040	4½ "	13,681
Calcutta, Hooghly Bridge	220,000	-	220,000	7,333	212,667	Act IX. of 1871 B. C.	220,000	4½ "	9,900
Dacca Municipality	2,381	-	2,381	444	1,937	No. 3872, dated 25th October 1872	2,500	4½ "	106
Burdwan Municipality	3,598	-	3,598	288	3,310	No. 905, dated 14th February 1873	4,000	6 "	212
Dancoonee Drainage	39,667	562	40,229	212	40,017	{ No. 631, dated 20th December 1872 No. 1119, dated 17th July 1872	No fixed amount.	5 "	-
Arrah Municipality	610	-	610	61	549	No. 3665, dated 21st December 1874	610	4½ "	20
Hooghly Road Cess Committee	-	2,500	2,500	625	1,875	No. 896, dated 13th April 1875	2,500	4½ "	62
Mymensing Cess Committee	-	4,800	4,800	-	4,800	No. 954, dated 16th April 1875	4,800	4½ "	-
Manbhoom Cess Committee	-	700	700	-	700	No. 3100, dated 4th September 1875	700	-	-
TOTAL	1,728,242	102,062	1,830,304	23,051	1,807,253				73,657

NORTH WESTERN PROVINCES.										
Cawnpore Municipality (for Draining the City)	19,729	26	19,755	1,058	18,697	No. 2959, dated 14th December 1869	-	21,300	4½ per cent.	867
Saharanpore Municipality (for Drainage Work)	3,947	5	3,952	436	3,516	No. 438, dated 14th February 1874	-	4,386	4½	169
Muttra Municipality (for a New Cotton Market)	900	-	900	300	600	No. 1883 A., dated 16th August 1873	-	1,200	4½	38
Agra Municipality (for a Grain Market)	6,200	3	6,203	600	5,603	No. 2593, dated 29th April 1874	-	6,500	4½	284
Rajah of Majowlee (Gorakhpur)	70,500	348	70,848	5,200	65,648	{ No. 3844, dated 6th September 1870, and N.W.P. Govt., No. 1189 A., dated 5th May 1874	-	{ Not exceeding 80,000	6	6,546
Rai Bahadoor Aspal Sing (Allahabad)	3,707	237	3,944	316	3,628	{ Nos. 972 and 1376, dated 8th October and 24th July 1872	-	4,500	5	330
Rajah Dhiraj Sing (Cawnpore)	903	19	922	70	852	No. 4012, dated 31st December 1873	-	950	5	44
Reverend Williamson (Allahabad)	192	-	192	192	-	{ No. 1680, dated 30th June 1870 and N.W.P. Govt., No. 2059, dated 17th June 1872	-	432	-	-
Koonj Behary Lal (Mainpoori)	2,028	-	2,028	81	1,947	{ Nos. 1057 and 2566, dated 12th June 1869 and 27th April 1870	-	2,500	5 per cent.	127
Dewan Kissen Koer (Benares)	3,700	-	3,700	275	3,425	No. 690 P., dated 18th March 1874	-	6,352	{ To bear no interest.	-
Rajah of Rampur (Etah)	2,498	2	2,500	-	2,500	No. 768, dated 13th September 1873	-	2,500	5 per cent.	268
Dholepur Estate (Agra)	57,000	300	57,300	9,950	47,350	{ No. 2309, dated 26th September 1873, and Comptroller General's, No. 413, dated 22nd September 1874	-	70,000	5	3,150
Dewan of Varna (Agra)	2,475	125	2,600	99	2,501	No. 974, dated 24th November 1874	-	2,600	5	152
Baonee Estate (Hamirpur)	2,500	2	2,502	385	2,117	No. 3163, dated 21st May 1874	-	2,500	5	117
Rao Jit Sing of Nahal (Shajehanpur)	7,000	3	7,003	250	6,753	No. 700, dated 30th January 1875	-	7,000	5	364
TOTAL	182,279	1,070	184,349	19,212	165,137	-	-	-	-	12,456
PUNJAB.										
Amritsur Municipality	7,000	-	7,000	7,000	-	No. 3914, dated 31st October 1872	-	19,000	4½ per cent.	512
Sirdar Nihal Sing Chachi, K.C.S.I.	5,805	-	5,805	2,498	3,307	No. 1782, dated 5th July 1869	-	10,000	5	231
Khattack Chief	1,500	-	1,500	500	1,000	No. 4168, dated 31st December 1870	-	3,500	5	69
Mirza Elahi Bakhsh	2,825	-	2,825	374	2,451	No. 4313, dated 6th December 1872	-	3,500	5	126
Samunder Khan	1,846	-	1,846	232	1,614	No. 2519, dated 22nd April 1874	-	2,000	6	-
Simla Municipality	6,315	-	6,315	721	5,594	No. 4308, dated 31st October 1870	-	8,000	4½ & 5,	293
Rawalpindi Agriculturists	-	1,000	1,000	163	837	{ Nos. 3170 and 3300, dated 18th November 1870, and 8th May 1872	-	1,000	6½	13
Sulta 1 Barakat Khan	-	300	300	300	-	No. 3131, dated 19th September 1873	-	1,000	5	10
Carried forward	25,291	1,300	26,591	11,788	14,803	No. 7403, dated 30th December 1874	-	-	-	1,234

* And 9 per cent. additional for Sinking Fund for repayment of Loan.

No. 70.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1876, and the Amount of such Loans at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1875.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1876.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
PUNJAB—continued.									
Brought forward	£. 25,291	£. 1,300	£. 26,591	£. 11,788	£. 14,803	-	£.	-	£. 1,254
Superintendent, Chumba State	-	3,000	3,000	-	3,000	No. 83, dated 21st May 1875	3,000	5 per cent.	-
Mohamed Hosian Khan	-	700	700	-	700	No. 1862, dated 23rd March 1875	700	6 "	-
Jhelum Municipality	-	1,000	1,000	-	1,000	No. 826, dated 7th May 1875	1,000	4½ "	-
Peshawar Municipality	-	5,000	5,000	-	5,000	No. 1026, dated 25th February 1876	10,000	4½ "	-
TOTAL	£. 25,291	£. 11,000	£. 36,291	£. 11,788	£. 24,503	-	-	-	£. 1,254
MADRAS.									
Madras Municipality, Water Supply	143,000	-	143,000	-	143,000	{No. 1219, dated 27th February 1869; No. 1862, dated 8th July 1869; and No. 2527, dated 23rd August 1873	143,000	*4 per cent.	6,456
Sydupet Local Fund Board	480	-	480	-	480	No. 738, dated 31st January 1873	10,542	4½ "	21
Chettpore Local Fund Board	1,500	-	1,500	500	1,000	No. 362, dated 18th June 1872	2,500	- nil.	-
Tinnevely Local Fund Board	2,696	-	2,696	800	1,896	No. 4065, dated 26th November 1873	3,000	4½ per cent.	95
Calicut Local Fund Board	1,110	7,731	8,841	444	8,397	No. 926, dated 7th February 1874	8,900	4½ "	363
Tellicherry Local Fund Board	-	492	492	25	467	No. 2085, dated 28th July 1875	6,000	4½ "	31
Ootacamund Municipality	-	1,242	1,242	-	1,242	{No. 397, dated 28th April 1875; No. 1761, dated 3rd September 1875	1,242	4½ "	9
Negapatam Municipality	1,250	1,250	2,500	208	2,292	No. 5196, dated 26th August 1874	2,500	4½ "	90
Mangalore Municipality	-	400	400	-	400	No. 1503, dated 5th March 1875	915	4½ "	-
Coimbatore Municipality	-	200	200	-	200	{No. 397, dated 28th April 1875; No. 195, dated 28th January 1876	400	4½ "	-
Rannad Zemindari	91,757	960	92,717	-	92,717	No. 3216, dated 23rd September 1873	100,000	5 "	6,523
Kavalapara Estate	5,200	-	5,200	-	5,200	No. 4398, dated 16th July 1874	6,500	5 "	259
TOTAL	£. 246,993	£. 12,275	£. 259,268	£. 1,977	£. 257,291	-	-	-	£. 18,847
BOMBAY.									
Bombay Municipality, Water Supply	349,850	-	349,850	3,591	346,259	No. 1389, dated 27th July 1865	-	4 per cent.	13,929
Bombay Municipality, Reservoir at Toolsee	39,775	-	39,775	1,382	38,393	No. 1288, dated 21st February 1872	40,000	4½ "	1,767
Bombay Municipality, for existing Debts, repayable in 10 years	75,205	-	75,205	15,799	59,406	No. 1907, dated 31st March 1869	150,000	5 "	3,401

* And 2 per cent. additional for Sinking Fund for repayment of loan.

† This amount does not agree with the closing balance of last year's statement in consequence of corrections since made.

No. 71.—GENERAL ABSTRACT showing the FINANCIAL RESULTS of IRRIGATION the Year 1875-76, and

Note.—The Accounts of Irrigation Works in Madras, Bombay, Rajpootana, and British Burma

	WORKS IN OPERATION. - - - - -								
	Irrigation Works Constructed entirely by the British Government, and which have been more than Ten Years in Operation.			Irrigation Works Constructed entirely by the British Government, and which have been less than Ten Years in Operation.					
	Ganges Canal.	Bari Doab Canal, including Madho- pur Workshops.	TOTAL.	Orissa Project.	Midnapore Project.	Tidal Canal.	Soane Project.	Agra Canal.	TOTAL.
I.—CAPITAL EXPENDITURE:									
(1) Without Interest during the Year:	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ordinary - - - - -	504	7,911	8,415	574	1,982	-	-	11,894	10,486
Extraordinary - - - - -	58,255	32,709	90,964	105,043	33,573	24	257,514	59,145	455,209
Contributions from Native States -	-	-	-	-	-	-	-	-	-
Capital value of lands used for the works - - - - -	-	84	84	2	-	-	1,678	-	1,678
TOTAL CAPITAL (without In- terest) expended during the Year - - - - -	58,759	40,704	99,463	105,615	31,591	24	259,192	71,099	467,466
To the end of the Year:									
Ordinary - - - - -	2,354,306	1,216,533	3,570,839	33,434	25,458	9,256	8,864	13,002	90,014
Extraordinary - - - - -	391,097	293,179	684,276	1,621,786	619,172	169,467	1,510,824	691,771	4,613,022
Contributions from Native States -	-	-	-	-	-	-	-	-	-
Capital value of lands used for the works - - - - -	81,076	392	81,468	2,345	-	1,121	1,678	11,130	16,274
TOTAL CAPITAL (without In- terest) expended to the end of the Year - - - - -	2,826,479	1,510,104	4,336,583	1,657,565	644,630	179,844	1,521,366	715,903	4,719,300
(2) Interest on Capital during Construction:									
During the year - - - - -	Not calculated as yet. The whole of the interest charges, including those for the period the works were under construction, are included in the amounts entered under the Head III.								
To the end of the year - - - - -									
(3) Capital Expenditure, with Compound Interest:									
TOTAL CAPITAL (with In- terest) expended during the Year - - - - -	Not calculated as yet.								
TOTAL CAPITAL (with In- terest) expended to the end of the Year - - - - -									
II.—REVENUE AND WORKING EXPENSES:									
(1) Gross Revenue during the Year:									
(a) From water rates and other direct returns, excluding (b) - - - - -	212,882	77,223	290,105	4,549	11,111	2,293	5,090	3,709	26,755
(b) Amount of Land Revenue estimated to be due to or dependent on the works - - - - -	62,580	16,653	79,233	-	-	-	-	-	-
TOTAL GROSS REVENUE, in- cluding Land Revenue (b) -	275,462	93,876	369,338	4,549	11,111	2,293	5,090	3,709	26,755

WORKS IN BENGAL, NORTH WESTERN PROVINCES, and the PUNJAB, during
 and of the Year 1875-76.

not been made up as yet; their financial results cannot, therefore, be exhibited in this Return.

WORKS IN OPERATION.

Canals which do not include the Old Capital Outlay before Improvements were effected in them by the British Government, but which have been entirely designed and Reconstructed.			Inundation Canals which do not include the Old Capital Outlay before Improvements were Effected in them by the British Government.				Minor Irrigation Works Constructed entirely by the British Government.								GRAND TOTAL of CANALS in Operation.
Canal.	Western Canal.	Jumna Canal.	TOTAL.	Lower Sutlej and Chenab Inundation Canals.	Upper Sutlej Inundation Canals.	Indus Inundation Canals.	TOTAL.	Dün Canals.	Rohilkund Canals.	Bijnor Canals.	Bundelkund Irrigation Works.	Delhi and Gurgaon Irrigation Works.	Shapur and Shehwal Canals.	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
274	2,430	14,704	35	2,278	10,658	12,971	942	6,349	-	-	-	-	-	7,291	53,867
	49,184	49,184	-	-	-	-	-	-	-	-	-	-	-	-	595,447
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	189	-	189	-	-	-	-	-	-	-	1,949
274	51,614	63,888	35	2,467	10,658	13,160	942	6,349	-	-	-	-	-	7,291	651,263
293	232,366	450,659	10,791	47,845	57,516	116,152	59,950	121,465	6,997	7,488	18,338	2,122	216,360	4,444,024	
123	199,990	209,113	-	3,565	-	3,565	-	8,562	-	-	-	-	-	8,562	5,518,596
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
327	408	4,735	-	189	6	195	653	5,671	-	770	2	-	7,096	109,768	
743	432,764	664,507	10,791	51,599	57,522	119,912	60,603	135,698	6,997	8,258	18,340	2,122	232,018	10,072,328	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	100,872	160,121	* 12,140	911	2,438	15,489	3,601	2,591	895	459	474	625	8,645	501,112	
152	40,128	62,280	21,330	7,451	19,702	48,483	1,595	1,989	3,835	130	-	-	7,549	197,545	
1,401	141,000	222,401	33,470	8,362	22,140	63,972	5,196	4,580	4,730	589	474	625	16,194	698,657	

amount here shown includes the following sums not included in the amount of Revenue in Account No. 45; statute labour, 8,954 £; contribution, 2,633 £.

No. 71.—General Abstract showing the Financial Results of Irrigation Works in Bengal, North West

Note.—The Accounts of Irrigation Works in Madras, Bombay, Rajpootana, and British Burma

	WORKS IN OPERATION. - - - - -									
	Irrigation Works Constructed entirely by the British Government, and which have been more than Ten Years in Operation.			Irrigation Works Constructed entirely by the British Government, and which have been less than Ten Years in Operation.						
	Ganges Canal.	Bari Doab Canal, including Madho- pur Workshops.	TOTAL.	Orissa Project.	Midnapore Project.	Tidal Canal.	Soane Project.	Agra Canal.	TOTAL.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	
II.—REVENUE AND WORKING EXPENSES— continued.										
(2) Working Expenses during the Year -	105,462	50,240	155,702	20,762	16,740	3,904	11,543	8,319	61,268	
(3) Net Revenue during the Year :										
From direct returns only (a) - -	107,420	26,983	134,403	—16,213	—5,629	—1,611	—6,453	—4,610	—34,516	
Including Land Revenue (b) - -	170,000	43,636	213,636	—16,213	—5,629	—1,611	—6,453	—4,610	—34,516	
(4) Gross Revenue to the end of the Year :										
(a) From water rates and other direct returns excluding (b) - - }	2,330,190	837,479	3,167,669	28,264	45,020	15,393	5,090	3,764	97,531	
(b) Amount of Land Revenue estimated to be due to or dependent on the works - - - - }	321,820	328,698	650,518	-	-	-	-	-	-	
TOTAL GROSS REVENUE, in- cluding Land Revenue to the end of the Year (b) - - }	2,652,010	1,166,177	3,818,187	28,264	45,020	15,393	5,090	3,764	97,531	
(5) Working Expenses to the end of the year - - - - }	1,400,983	612,951	2,013,934	111,162	63,767	16,983	11,543	12,895	216,350	
(6) Net Revenue to the end of the Year :										
From direct returns only (a) - -	929,207	224,528	1,153,735	—82,898	—18,747	—1,590	—6,453	—9,131	—118,819	
Including Land Revenue (b) - -	1,251,027	553,226	1,804,253	—82,898	—18,747	—1,590	—6,453	—9,131	—118,819	
III.—REVENUE COMPARED WITH CHARGE FOR INTEREST ON CAPITAL:										
Simple interest on capital during the year -	121,949	66,944	188,893	72,472	28,253	8,092	62,641	30,407	201,865	
Difference between Net Revenue and Charge for Interest during the Year:										
If credit be taken for direct returns only (a) - - - - }	—14,529	—39,961	—54,490	—88,685	—33,882	—9,703	—69,094	—35,017	—236,381	
If credit be taken for Land Revenue also (b) - - - - }	48,051	—23,308	24,743	—88,685	—33,882	—9,703	—69,094	—35,017	—236,381	
Simple interest on Capital to end of the year, including Interest for period when work was under construction - - }	2,419,912	1,092,327	3,512,239	365,720	152,659	44,517	203,742	116,946	883,584	
Difference between Net Revenue and Charge for Interest to end of the Year :										
If credit be taken for direct returns only (a) - - - - }	—1,490,705	—867,799	—2,358,504	—448,618	—171,406	—46,107	—210,195	—126,077	—1,002,403	
If credit be taken for Land Revenue also (b) - - - - }	—1,168,885	—539,101	—1,707,986	—448,618	—171,406	—46,107	—210,195	—126,077	—1,002,403	

ances, and the Punjab, during the Year 1875-76, and to the end of the Year 1875-76—continued.

not been made up as yet: their financial results, therefore, cannot be exhibited in this Return.

WORKS IN OPERATION.

Canals which do not include the Old Capital Outlay before Improvements were Effected in them by the British Government, but which have been entirely aligned and Reconstructed.			Inundation Canals which do not include the Old Capital Outlay before Improvements were Effected in them by the British Government.				Minor Irrigation Works Constructed entirely by the British Government.								GRAND TOTAL
Eastern Jumna Canal.	Western Jumna Canal.	TOTAL.	Lower Sutlej and Chenab Inundation Canals.	Upper Sutlej Inundation Canals.	Indus Inundation Canals.	TOTAL.	Dun Canals.	Rohilkund Canals.	Bijnor Canals.	Bundelkund Irrigation Works.	Delhi and Goorgaon Irrigation Works.	Shapur and Shalwal Canals.	TOTAL.	of Canals in Operation.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
3,027	37,516	60,543	* 16,370	11,307	19,001	46,678	2,539	4,781	254	633	1,258	522	9,987	334,178	
6,222	63,356	99,578	—4,230	—10,396	—16,563	—31,189	1,062	—2,190	641	—174	—784	103	—1,342	166,934	
8,374	103,484	161,858	17,100	—2,945	3,139	17,294	2,657	—201	4,476	—44	—784	103	6,207	364,479	
9,486	2,035,184	3,074,670	196,550	69,187	61,802	327,539	70,422	68,208	7,331	2,474	6,463	3,628	158,526	6,825,935	
1,555	1,485,585	1,707,140	383,938	61,953	197,578	643,469	20,736	22,965	3,835	1,621	52,531	—	101,688	3,102,815	
5,041	3,520,769	4,781,810	580,488	131,140	259,380	971,008	91,158	91,173	11,166	4,095	58,994	3,628	260,214	9,928,750	
5,508	865,981	1,325,489	* 258,085	+ 144,404	213,100	615,589	52,418	72,215	4,534	6,301	24,604	2,576	162,648	4,334,010	
9,978	1,169,203	1,749,181	—61,535	—75,217	—151,298	—288,050	18,004	—4,007	2,797	—3,827	—18,141	1,052	—4,122	2,491,925	
1,533	2,654,788	3,456,321	322,403	—13,264	46,280	355,419	38,740	18,958	6,632	—2,206	34,390	1,052	97,566	5,594,740	
9,972	18,244	28,216	485	2,287	2,438	5,210	2,678	5,720	315	337	825	95	9,970	434,154	
3,250	45,112	71,362	—4,715	—12,683	—19,001	—36,399	—1,616	—7,910	326	—511	—1,609	8	—11,312	—267,220	
4,402	85,240	133,642	—16,615	—5,232	701	12,084	—21	—5,921	4,161	—381	—1,609	8	—3,763	—69,675	
3,369	384,582	665,951	7,130	33,224	27,221	67,575	56,477	44,030	5,981	2,530	22,659	481	132,158	5,261,507	
6,609	784,621	1,083,230	—68,665	—108,441	—178,519	—355,625	—38,473	—48,037	—3,184	—6,357	—40,800	571	—136,280	—2,769,582	
1,164	2,270,206	2,790,370	315,273	—46,488	19,059	287,844	—17,737	—25,072	651	—4,756	11,731	571	—34,592	333,233	

amount includes the sum of 8,954 L. (value of statute labour) not taken as expenditure in Account No. 47.
 includes 138 L. on account of fees to Lumberdars and Putwaries, for fluctuating Land Revenue of Montgomery District, paid by the Civil Department.

No. 71.—General Abstract showing the Financial Results of Irrigation Works in Bengal, North Western

Note.—The accounts of Irrigation Works in Madras, Bombay, Rajpootana, and British Burma

CANALS UNDER CONSTRUCTION.

I.—CAPITAL EXPENDITURE:

(1) Without Interest during the Year:

	£.	£.	£.	£.	£.	£.
Ordinary - - - - -	-	83	-	18,280	6,761	6
Extraordinary - - - - -	252,287	148,468	-	-	-	-
Contributions from Native States - - - - -	-	89,958	-	-	-	-
Capital value of lands used for the works - - - - -	-	1,036	-	-	-	-

TOTAL CAPITAL (without Interest) expended during the Year - - - - -	252,287	239,545	-	18,280	6,761	6	2,182
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To the end of the Year:

Ordinary - - - - -	-	3,536	495	39,268	14,306	986	16,326
Extraordinary - - - - -	872,620	750,624	6,489	-	-	26,146	13,402
Contributions from Native States - - - - -	-	418,009	-	-	-	-	-
Capital value of lands used for the works - - - - -	2,169	7,329	-	-	-	-	-

TOTAL CAPITAL (without Interest) expended to the end of the Year - - - - -	874,789	1,179,498	6,984	39,268	14,306	27,132	29,728
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(2) Interest on Capital during Construction:

During the Year - - - - -	-	-	-	-	-	-	-
To the end of the Year - - - - -	-	-	-	-	-	-	-

Not calculated as yet. The whole of the interest charges, including those for the period the works were under construction, are included in the amounts entered under the Head III.

(3) Capital Expenditure, with Compound Interest:

TOTAL CAPITAL (with Interest) expended during the Year - - - - -	-	-	-	-	-	-	-
TOTAL CAPITAL (with Interest) expended to the end of the Year - - - - -	-	-	-	-	-	-	-

Not calculated as yet.

II. REVENUE AND WORKING EXPENSES:

(1) Gross Revenue during the Year:

(a) From water-rates and other direct returns, excluding (b) - - - - -	-	-	-	-	-	-	-
(b) Amount of Land Revenue estimated to be due to or dependent on the works - - - - -	-	-	-	-	-	-	-
TOTAL GROSS REVENUE, including Land Revenue (b) during the Year - - - - -	-	-	-	-	-	-	-

(2) Working Expenses during the Year - - - - -

(3) Net Revenue during the Year:

From direct returns only (a) - - - - -	-	-	-	-	-	-	-
Including Land Revenue (b) - - - - -	-	-	-	-	-	-	-

(4) Gross Revenue to the end of the Year:

(a) From water-rates and other direct returns, excluding (b) - - - - -	-	-	-	-	-	-	-
(b) Amount of Land Revenue estimated to be due to or dependent on the works - - - - -	-	-	-	-	-	-	-
TOTAL GROSS REVENUE, including Land Revenue (b) - - - - -	-	-	-	-	-	-	-

(5) Working Expenses to the end of the Year - - - - -

(6) Net Revenue to the end of the Year:

From direct returns only (a) - - - - -	-	-	-	-	-	-	-
Including Land Revenue (b) - - - - -	-	-	-	-	-	-	-

III. REVENUE COMPARED WITH CHARGE FOR INTEREST ON CAPITAL:

Simple interest on Capital during the Year - - - - -	33,770	30,957	314	1,380	464	1,221	1,296
Difference between Net Revenue and Charge for Interest during the Year:							

If credit be taken for direct returns only (a) - - - - -	-33,770	-30,957	-314	-1,380	-464	-1,221	-1,296
If credit be taken for Land Revenue also (b) - - - - -	-33,770	-30,957	-314	-1,380	-464	-1,221	-1,296

Simple interest on Capital to end of the Year, including interest for period when work was under construction - - - - -	64,176	104,597	1,209	1,761	671	6,456	5,584
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Difference between Net Revenue and Charge for Interest to end of the Year:

If credit be taken for direct returns only (a) - - - - -	-64,176	-104,597	-1,209	-1,761	-671	-6,456	-5,584
If credit be taken for Land Revenue also (b) - - - - -	-64,176	-104,597	-1,209	-1,761	-671	-6,456	-5,584

vinces, and the Punjab, during the Year 1875-76, and to the end of the Year 1875-76—continued.
not been made up as yet, their financial results cannot therefore be exhibited in this Return.

			CANALS ABANDONED OR SUSPENDED.			GRAND TOTAL.	DISTRIBUTION OF GRAND TOTAL BY PROVINCES.			
Special Survey, Derajat Canal.	Special Survey, Lower Bari Doab Canal.	TOTAL.	Damoodah Canal.	Agra Irrigation Works.	TOTAL.		Bengal.	North Western Provinces.	Punjab.	GRAND TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
5,848	7,153	40,313	—43	-	—43	94,137	23,590	34,151	36,396	94,137
-	—14	400,741	-	-	-	996,188	396,154	369,687	230,347	996,188
-	-	89,958	-	-	-	89,958	-	-	89,958	89,958
-	-	1,036	-	-	-	2,985	1,676	-	1,309	2,985
5,848	7,139	532,048	—43	-	—43	1,183,268	421,420	403,838	358,010	1,183,268
24,386	18,349	117,652	15,763	22,197	37,960	4,599,636	146,349	2,821,010	1,632,277	4,599,636
1,677	21,367	1,692,325	-	-	-	7,210,861	3,921,249	2,012,721	1,276,891	7,210,861
-	-	418,009	-	-	-	418,009	-	-	418,009	418,009
-	-	9,498	-	-	-	119,266	5,144	105,796	8,326	119,266
26,063	39,716	2,237,484	15,763	22,197	37,960	12,347,772	4,072,742	4,939,527	3,335,503	12,347,772
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	501,112	23,043	283,386	194,683	501,112
-	-	-	-	-	-	197,545	-	92,281	105,264	197,545
-	-	-	-	-	-	698,657	23,043	375,667	299,947	698,657
-	-	-	-	-	-	334,178	52,949	145,015	136,214	334,178
-	-	-	-	-	-	166,934	—29,906	138,371	58,469	166,934
-	-	-	-	-	-	364,479	—29,906	230,652	163,733	364,479
-	-	-	-	11,083	11,083	6,837,018	93,767	3,532,958	3,210,293	6,837,018
-	-	-	-	-	-	3,102,815	-	592,532	2,510,283	3,102,815
-	-	-	-	11,083	11,083	9,939,833	93,767	4,125,490	5,720,576	9,939,833
-	-	-	-	8,292	8,292	4,342,302	203,455	2,017,146	2,121,701	4,342,302
-	-	-	-	2,791	2,791	2,494,716	—109,688	1,515,812	1,088,592	2,494,716
-	-	-	-	2,791	2,791	5,597,531	—109,688	2,108,344	3,598,875	5,597,531
1,003	1,595	72,000	710	999	1,709	507,863	174,012	208,664	125,187	507,863
—1,003	—1,595	—72,000	—710	—999	—1,709	—340,929	—203,918	—70,293	—66,718	—340,929
—1,003	—1,595	—72,000	—710	—999	—1,709	—143,384	—203,918	21,988	38,546	—143,384
3,725	6,050	194,229	5,414	17,333	22,747	5,478,483	774,484	3,020,794	1,683,205	5,478,483
—3,725	—6,050	—194,229	—5,414	—14,542	—19,956	—2,983,767	—884,172	—1,504,982	—594,613	—2,983,767
—3,725	—6,050	—194,229	—5,414	—14,542	—19,956	119,048	—884,172	—912,450	1,915,670	119,048

No. 73.—STATEMENT showing the Total Amount advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY and other COMPANIES to the 31st March 1876 ; the NET REVENUE of the several COMPANIES to the 31st December 1875, appropriated towards the REPAYMENT of that AMOUNT, and the BALANCE.

COMPANY.	Guaranteed Interest advanced to 31st March 1876.			Aggregate of Net Revenue Balances for the several Half-years to 31 December 1875, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway -	4,872,024	16,550	4,888,574	2,074,278	2,814,296
Eastern Bengal Railway - - - -	1,662,225	10,935	1,673,160	1,145,108	528,052
East Indian Railway - - - -	22,173,254	240,579	22,413,833	17,056,786	5,357,047
Great Indian Peninsula Railway - -	13,775,926	376,588	14,152,514	7,603,078	6,549,436
South Indian Railway - - - -	1,448,013	-	1,448,013	432,762	1,015,251
Madras Railway - - - -	7,137,517	-	7,137,517	3,114,710	4,022,807
Oudh and Rohilkund Railway - - -	1,325,942	30,036	1,355,978	215,414	1,140,564
Sindh, Punjab, and Delhi Railway -	6,062,082	37,706	6,099,788	1,008,300	5,091,488
Madras Irrigation and Canal - - -	711,785	-	711,785	-40,699	752,484
TOTAL - - - £.	59,168,768	712,394	59,881,162	32,609,737	27,271,425

No. 74.—STATEMENT showing the CAPITAL SUBSCRIBED out of the REVENUES of India to the BANKS of Bengal, Madras, and Bombay, and the ANNUAL RETURN for the last Ten Years.

YEAR.	BANK OF BENGAL.		BANK OF MADRAS.		BANK OF BOMBAY.		Total Capital Subscribed.	Total Interest Received.
	Capital Subscribed.	Interest Received.	Capital Subscribed.	Interest Received.	Capital Subscribed.	Interest Received.		
	£.	£.	£.	£.	£.	£.	£.	£.
From the commencement up to } 1865-66, inclusive - - - -	220,000	-	61,875	-	120,000	-	401,875	-
1866-67 - - - -	-	18,600	-	4,781	-	-	-	23,381
TOTAL subscribed to old Bank } of Bombay - - - -	-	-	-	£.	120,000*			
1867-68 - - - -	-	18,700	-	5,344	5,000	-	5,000	24,044
1868-69 - - - -	-	18,700	-	5,344	-	240	-	24,284
1869-70 - - - -	-	14,300	-	5,625	11,000	368	11,000	20,293
1870-71 - - - -	-	15,950	-	5,344	-	880	-	22,174
1871-72 - - - -	-	15,400	-	3,094	-	880	-	19,374
1872-73 - - - -	-	20,900	-	2,813	-	1,200	-	24,913
1873-74 - - - -	-	16,500	-	2,531	13,750	1,360	13,750	20,391
1874-75 - - - -	-	21,450	-	3,938	30,250	2,482	30,250	27,870
1875-76 - - - -	-	18,700	-	3,937	-	3,000	-	25,637
TOTAL subscribed to New Bank } of Bombay (Limited) - - -	-	-	-	£.	60,000†	-	-	-
TOTAL - - - £.	220,000	-	61,875	-	-	-	461,875	-

* Total old Bank Shares - - -	£.	£.	Brought forward - - -	£.	£.
	-	120,000		-	12,000
Deduct—Shares written off:			Deduct—Liquidation Dividend received:		
1867-68 - - - -	60,000		1869-70 - - - -	6,000	
1870-71 - - - -	48,000		1870-71 - - - -	3,000	
			1871-72 - - - -	2,400	
			1872-73 - - - -	600	
		108,000			12,000
Carried forward - - - £.		12,000	Balance outstanding - - - £.		-

† Sold off at a premium of Rs. 31 per cent. Proceeds, less charges 466 L., amounted to 78,133 L.

No. 75.—STATEMENT showing, with regard to INDIAN RAILWAY and other GUARANTEED
the TOTAL RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT

COMPANY.	TRANSACTIONS DURING THE YEAR TO 31st MARCH 1876.								RECEIPTS ON	
	RECEIPTS.				WITHDRAWALS.					
	India.	England.		TOTAL.	India.	England.		TOTAL.	In India.	
	Refunds, &c.	On account of Capital.	Refunds, &c.			On account of Stores, &c.	For Discharge of Debentures.		Share Capital.	Capital not bearing Interest.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway - - }	181,684	510	2,855	185,049	73,171	41,387	- -	114,558	21,672	- -
Eastern Bengal Railway -	78,502	- -	177	78,679	52,330	30,530	- -	82,860	16,486	- -
East Indian Railway - -	306,874	*1,046,890	1,087	1,354,851	147,293	213,882	1,220,150	1,581,325	333,990	1,338
Great Indian Peninsula Railway - - - }	531,231	- -	3,896	535,127	170,302	246,811	- -	417,113	405,047	742
Madras Railway - - -	194,526	626,035	450	821,011	118,759	85,000	500,000	703,759	- -	- -
Oudh and Rohilkund Rail- way - - - }	69,592	38	1,583	71,213	168,728	40,428	- -	209,156	424,419	- -
Sindh, Punjab, and Delhi Railway - - - }	137,613	- -	1,353	138,966	362,116	56,433	- -	418,549	86,253	67
South Indian Railway -	50,485	- -	2,029	52,514	290,817	462,457	- -	753,274	1,221	55
Madras Irrigation and Canal	- -	- -	- -	- -	- -	- -	- -	- -	3,996	- -
TOTAL - - - £.	1,550,507	1,673,473	13,430	3,237,410	1,383,516	1,176,928	1,720,150	4,280,594	1,293,084	2,202
£. 1,686,903.										
£. 2,897,078.										

* Includes 8,921 l. on account of premium not bearing interest.

MPANIES, the RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT during the Year 1875-76; the 31st March 1876; and the BALANCES at that Date.

TRANSACTIONS TO 31st MARCH 1876.											
AMOUNT OF SUBSCRIBED CAPITAL.						WITHDRAWALS, LESS REFUNDS, &c.			Balance standing to the Credit of the several Companies.	Amounts Advanced to the several Companies.	
In England.					TOTAL.	In India.	In England.	TOTAL.			
Share Capital.	Debentures.	Debenture Stock.		Capital not bearing Interest.							
		Stock Represented.	Cash Received.								
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
528,628	245,300	-	-	35,387	7,830,987	4,024,845	3,701,778	7,726,623	104,364	—	
238,996	52,650	411,308	374,730	2,288	2,685,150	1,689,325	1,388,280	3,077,605	-	392,455	
647,499	2,884,470	1,500,000	1,500,000	205,339	30,572,636	19,512,240	11,043,112	30,555,352	17,284	—	
64,125	1,304,250	2,701,450	2,475,559	228,860	23,478,583	12,098,541	10,691,881	22,790,422	688,161	—	
193,201	89,600	-	-	9,898	10,292,699	5,414,452	4,656,349	10,070,801	221,898	—	
575,581	1,115,300	384,700	354,589	3,352	5,473,241	2,944,136	2,355,818	5,299,954	173,287	—	
988,984	-	-	-	4,336	11,079,640	5,699,858	4,859,734	10,559,592	520,048	—	
171,220	-	425,000	425,000	62,009	3,659,505	1,194,169	2,173,979	3,368,148	291,357	—	
995,670	-	-	-	-	999,666	922,309	† 448,681	† 1,370,990	-	371,324	
403,904	5,691,570	5,422,458	5,129,878	551,469	96,072,107	53,499,875	41,319,612	94,819,487	2,016,399	763,779	
NET BALANCE - - - £.									1,252,620.		

† These sums include a loan to the Company of 600,000 £., less 228,000 £. repaid.

No. 76.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1876.

RECEIPTS:		£.	£.																				
Interest realised in the year on the Securities of the Government of India purchased under the authority of Section 10, Act No. XIX. of 1861,—see Account, No. 21, page 52,		236,500																					
Interest Receipts - - - - -																							
Rent received for a portion of the Calcutta Currency Office - - - - -		240																					
Miscellaneous Receipts - - - - -		12																					
TOTAL RECEIPTS - - - £.		-	236,752																				
<p>Note.—Amount of Securities held on 31st March 1876 was as follows :</p> <table> <tr> <th></th><th>Amount.</th><th colspan="2">Cost Price.</th></tr> <tr> <th></th><th>Rs.</th><th>Rs.</th><th>a. p.</th></tr> <tr> <td>4 per cent. - - - - -</td><td>5,82,74,000</td><td>5,61,80,223</td><td>- 1</td></tr> <tr> <td>4½ per cent. - - - - -</td><td>7,56,400</td><td>7,59,305</td><td>1 -</td></tr> <tr> <td>TOTAL - - - Rs.</td><td>5,90,30,400</td><td>5,69,39,528</td><td>1 1</td></tr> </table>					Amount.	Cost Price.			Rs.	Rs.	a. p.	4 per cent. - - - - -	5,82,74,000	5,61,80,223	- 1	4½ per cent. - - - - -	7,56,400	7,59,305	1 -	TOTAL - - - Rs.	5,90,30,400	5,69,39,528	1 1
	Amount.	Cost Price.																					
	Rs.	Rs.	a. p.																				
4 per cent. - - - - -	5,82,74,000	5,61,80,223	- 1																				
4½ per cent. - - - - -	7,56,400	7,59,305	1 -																				
TOTAL - - - Rs.	5,90,30,400	5,69,39,528	1 1																				
CHARGES:																							
Salaries and Charges of the several Currency Offices - - - - -		22,841																					
Repairs of Buildings and other Public Works Charges connected with the Department -		368																					
Value of Stationery supplied - - - - -		240																					
Value of Printing executed by Government Press - - - - -		203																					
House, Lighting, Police, and Water Rates - - - - -		580																					
Cost of Note Forms received from England - - - - -		8,495																					
Pensions - - - - -		163																					
Service Telegrams - - - - -		202																					
Purchase of Service Stamps - - - - -		163																					
Cost of two Iron Safes received from England - - - - -		277																					
TOTAL CHARGES - - - £.		-	33,532																				
NET PROFIT in 1875-76 - - - £.		-	203,220																				

LINES.			BUILDINGS.										TOTAL of Lines and Buildings to End of 1875-76.
Number of Lines.	From	To	Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1876.	TOTAL Cost of Lines to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	TOTAL Cost of Buildings to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	TOTAL Cost of Buildings to End of 1875-76.	
						£.		£.	£.		£.		
MAIN LINES.													
1	Calcutta	-	Includes lines Raneejunge to Mo- gulesrai and Kanoo Junction to Luckiesera.	1,091-904	Complete	158,163	-	1,107	159,270	-	10,880	92,379	£. 251,649
2	Allahabad	-	Does not include the loop line from Jubbulpore to Bhosawul <i>via</i> Nag- pore.	838-95	Complete	134,904	-	16,441	151,345	-	8,246	46,665	198,010
3	Allahabad	-	-	280-67	Complete	52,374	-	6	52,380	-	-	3,675	56,055
4	Agra	-	-	858-639	Complete	157,352	-	13,567	170,919	-	79	9,967	180,886
5	Bombay	-	Does not include line Kurrachee to Deesa, which is part of No. 4.	405-241	Complete	50,123	-	35,803	85,926	-	3	2,664	88,590
6	Bombay	-	Does not include line Bombay to Callian, which is part of No. 2.	789-65	Complete	77,011	-	4,325	81,386	-	389	3,964	85,300
7	Madras	-	Does not include line Calcutta to Rane- junge, which is part of No. 1.	1,056-687	Complete	120,624	-	-526	120,098	-	-77	7,748	127,846
8	Agra	-	Does not include line Agra to Toondla, which is part of No. 3.	451-8	Complete	67,434	-	-68	67,366	-	310	1,836	69,202
9	Calcutta	-	Does not include line Calcutta to Barrackpore, which is part of No. 1.	1,288-441	Complete	126,886	-	7,872	134,758	-	1,088	18,518	153,276
10	Madras	-	(See Ceylon Account)	393-32	Complete	58,075	-	11	58,086	-	-	2,173	60,259
11	Ceylon Coast (Talla Manaar).	-	-	-	-	-	-	17	17	-	-	-	17
SECONDARY LINES.													
12	Lahore	-	-	275-23	Complete	40,702	-	392	41,094	-	11	1,733	42,827
13	Lahore	-	<i>Via</i> Multan and Indus Valley Railway, section Khanpore to Khairpore, not included not being completed. Does not include Hyderabad to Kurrachee, which is part of No. 4.	645-3	Incomplete	57,933	-	31,390	89,323	-	-	1,073	90,396
14	Hyderabad	-	<i>Via</i> Rajampore, Dera Gaze Khan, Bunnoo, and Kohat.	878-107	Complete	71,561	-	641	72,202	-	-	2,527	74,729
15	Poonah	-	-	762-667	Complete	94,724	-	-89	94,635	-	-	4,652	99,287
16	Sahibjunge	-	-	565-45	Complete	59,868	-	1,709	61,577	-	-	2,612	64,189
17	Bangalore	-	-	708-646	Complete	76,059	-	959	77,018	-	1,192	5,883	82,901
18	Jubbulpore	-	-	408-85	Complete	49,927	-	83	50,010	-	365	6,903	56,916
19	Agra	-	-	466-13	Complete	48,621	-	-2,639	45,982	-	1,142	5,320	51,302
20	Allypore	-	-	451-37	Complete	67,428	-	16	67,444	-	-	3,010	70,454
21	Indore	-	-	153-68	Complete	12,100	-	8,840	20,940	-	-	1,098	22,038
22	Belgaum	-	-	98-884	Complete	9,903	-	-7	9,902	-	51	694	10,596
23	Bezwarah	-	Does not include line Auspree to Bellary, which is part of No. 6.	346-586	Complete	33,947	-	-	33,940	-	-	1,340	35,280
24	Waddy	-	-	116-6	Complete	15,557	-	-64	15,493	-	-	-	15,493
Carried forward						1,641,276	-	119,785	1,761,061	-	23,608	226,457	1,987,498

No. 77.—Statement showing Cost of Main and Other Lines of Telegraph defrayed from the Revenues of India to Close of 1875-76—continued.

L I N E S.			B U I L D I N G S.										TOTAL of Lines and Buildings to End of 1875-76.		
Number of Lines.	From	To	Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1876.	TOTAL Cost of Lines to End of 1874-75. Corrections.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	TOTAL Cost of Lines to End of 1875-76. of 1874-75. Corrections.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	TOTAL Cost of Buildings to End of 1875-76.			
			Brought forward - - -	13,333-802	-	£. 1,641,276	£. -	£. 119,785	£. 1,761,061	£. -	£. 23,608	£. 226,437	£. 1,987,498		
			SECONDARY LINES—continued.												
25	Dharwar	Coompta	-	124-297	Complete	6,554	-	-820	5,734	-	-	11	5,745		
26	Calcutta	Saugor Island	-	89-217	Complete	7,267	-	120	7,387	-	-	6,813	14,200		
27	Prome	Bassin	-	185-25	Complete	8,186	-	1,888	10,074	-	63	899	10,973		
28	Mogulserai	Benares	-	12-86	Complete	1,657	-	3	1,660	-	-	-	1,660		
29	Ahmedabad	Blownigger	-	192-75	Complete	15,964	-	-63	15,896	-	-	-	15,896		
30	Umballa	Simla	-	76-5	Complete	8,399	-	-	8,399	-	72	1,086	9,375		
31	Meerut	Mussoorie	-	76-95	Complete	11,989	-	2	11,991	-	99	1,703	13,694		
32	Nagpore	Hingunghat and Wurora.	-	41-7	Complete	8,893	-	-24	8,869	-	-	-	8,869		
33	Trichinopoly	Tuticorin through Maniarchi.	-	197	Complete	-	-	19,770	19,770	-	-	-	19,770		
34	Sara	Julpigorie	-	174	Being recon- structed.	-	-	-	-	-	-	-	-		
35	Lucknow	Seetapore	-	53-27	Complete	380	-	188	568	-	-	-	568		
			TERTIARY LINES.												
36	Munmar	Dhoolia	-	56-5	Complete	5,602	-	-2	5,600	-	-	100	5,700		
37	Cawnpore	Futteghur	-	84	Complete	7,517	-	-	7,517	-	-	-	7,517		
38	Cawnpore	Lucknow	-	46-482	Complete	8,506	-	291	8,797	-	-	-	8,797		
39	Agra	Muttra	-	33-864	Complete	2,518	-	-	2,518	-	-	-	2,518		
40	Bankipore	Bettiah	-	182-6	Complete	8,013	-	5,093	13,106	-	108	108	13,214		
41	Ajmere	Nusseerabad	-	15-25	Complete	1,336	-	271	1,607	-	-	-	1,807		
42	Anadara	Mount Aboo	-	6	Complete	441	-	-	441	-	-	109	550		
43	Narell	Matheran	-	5-25	Complete	658	-	-	658	-	-	13	671		
44	Poona	Ahmednugur	-	71	Complete	5,775	-	-	5,774	-	-	-	5,774		
45	Poona	Gunnesskhind	-	1-25	Complete	188	-	-	188	-	-	40	228		
46	Bezwarah	Masulipatam	-	43	Complete	2,467	-	-2	2,465	-	73	795	3,260		
47	Bimlipatam	Vizianagram	-	10-75	Complete	878	-	-	878	-	-	-	878		
48	Mercara	Mangalore	-	78-95	Complete	16	-	-	16	-	-	-	16		
49	Meerut	Delhi and Bun- dikari.	-	145-5	Complete	15,543	-	284	15,827	-	-	500	16,327		
50	Umballa	Pattiala	-	17	Complete.	-	-	-	-	-	-	-	-		
51	Umballa	Ferozepore	-	77-6	Complete	3,878	-	-50	3,828	-	-	-	3,828		

No.	Station	Line	Distance	Length	Area	Volume	Weight	Value	Remarks
52	Prome	Laingha	51.8	10,195	19	2,379	443	2,379	443
53	Thayethamine	Toungthoo	104.62	10,195	-	-	-	-	12,574
54	Manaar	Jaffna	-	-	-	-	-	-	-
55	Dambulla	Trincomalee	-	-	-	-	-	-	-
56	Kandy	Batticaloa	-	-	-	-	-	-	-
57	Wazeerabad	Seakote	27	1,110	-	-	-	-	1,110
58	Rangoon	Elephant Point	32.8	4,371	2	561	129	690	5,063
59	Sattara	Mahabeshwar	30	1,797	1	-	-	-	1,798
60	Veerungam	Khavghora and Patree	21	3,760	30	40	14	54	3,844
61	Rawul Pindoe	Murree	39.75	4,144	-	43	-	43	4,187
62	Kala-ka-serai	Abbottabad	44	1,522	7	-	-	-	1,529
63	Nowshera	Hotmurdun	15	3,432	-	1	-	1	3,433
64	Titalya	Darjeeling	57.5	290	13	-	-	-	303
65	Bankipore (Dinapore Junction)	Dinapore	3	5,988	-	1	3	4	5,992
66	Jubbulpore	Saugor	70	1,773	41	15	-	15	1,829
67	Akola	Akote	28	365	-	780	-	780	1,141
68	Gwalior	Morar	4.5	2	-	-	-	-	2
69	Indore (Fatehabad)	Ojain	12	4,558	-	4	-	4	4,562
70	Chundowsie Junction	Nynee Tal and Ranikhet	93.64	258	12	400	-	400	670
71	Hyderabad	Secunderabad	2.4	6,915	-	-	-	-	6,915
72	Mysore	Ootacamund and Mettapolium	91.81	1,279	20	-	-	-	1,299
73	Calcutta	Diamond Harbour	25.063	4,311	2,724	-	-	-	7,035
74	Wudwan	Dhoraji	122	1,058	-	-	-	-	1,058
75	Kalka	Kussowlie	9	191	-	-	-	-	191
76	Kussowlie	Dagshai	9	233	-	-	-	-	233
77	Kussowlie	Subthoo	10	893	-	-	-	-	893
78	Roorkee	Hurdwar	19	58	-	-	-	-	58
79	Gari Husaroo	Farrucknugger	7.5	5,779	2	1,518	-	1,518	7,299
80	Prome (Laingha)	Thayekmyo	5.88	1,058	26	-	-	-	1,084
81	Peshawur	Cherat	14	-	-	-	-	-	149
82	Monghyr	Jamalpore	6	298	66	-	-	-	364
83	Burhee	Hazareebagh	22.426	-	16	-	-	-	16
84	Dehree	Arrah	59	-	-	-	-	-	-
85	Tuticorin (Maniarchi)	Tinnevelli	18	-	-	-	-	-	-
86	Parbattypore	Dinagopore	18	-	-	-	-	-	-
87	Parbattypore	Rungpore	24	-	-	-	-	-	-
88	Lahore	Meen Meer	57	236	-	-	-	-	236
89	Bombay	Maabar Point	2.5	106	-	-	-	-	106
90	Bombay	Byculla	2.5	43	-	-	-	-	43
LOCAL LINES.									
Exclusive of 2.5 miles of one wire, carried on supports of the line from Bombay to Dadur.									
Carried forward				16,532.601	1,840,490	149,992	218,018	26,434	2,234,934

No. 77.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of India, to Close of 1875-76—continued.

Number of Lines.	From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1876.	L I N E S.							B U I L D I N G S.				TOTAL of Lines and Buildings to End of 1875-76.
						TOTAL Cost of Lines to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	TOTAL Cost of Lines to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	TOTAL Cost of Buildings to End of 1875-76.	TOTAL Cost of Buildings to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	TOTAL Cost of Buildings to End of 1875-76.	
						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	16,532·601	-	1,840,490	-	149,992	1,990,482	-	26,434	219,018	219,018	-	26,434	244,452	2,234,934
			LOCAL LINES—continued.														
91	Bombay	Lighthouse and Observatory to Time Ball.	-	3·	Complete -	541	-	6	547	-	-	-	-	-	-	-	547
92	Parell -	Government House	-	1·5	Complete -	141	-	4	145	-	-	-	-	-	-	-	145
93	Marine Lines Railway Station.	Colaba Railway Station.	-	2·	Complete -	260	-	7	267	-	-	-	-	-	-	-	267
94	Nassick Road -	Nassick Office -	-	4·5	Complete -	134	-	-9	125	-	-	-	-	-	-	-	125
95	Calcutta Office.	Bengal Secretariat	-	1·05	Complete -	260	-	-	260	-	-	-	-	-	-	-	260
96	Calcutta Office.	Time Ball in Fort William through Surveyor General's Office.	-	1·931	Complete -	147	-	-	147	-	-	-	-	-	-	-	147
97	Calcutta Office.	Belvedere -	-	·584	Complete -	125	-	-	125	-	-	-	-	-	-	-	125
98	Poona -	Railway Station -	Wire (eight miles) carried on supports of the Section Kirkee to Poona.	-	Complete -	12	-	-	12	-	-	-	-	-	-	-	12
99	Bellary -	Railway Telegraph Office.	-	·025	Complete -	27	-	-	27	-	-	-	-	-	-	-	27
100	Bangalore -	Railway Station -	Wire (one mile) carried on supports of the Section Madras to Pondicherry.	·85	Complete -	59	-	14	73	-	-	-	-	-	-	-	73
101	Madras -	Central Railway Station.	2·5 miles of wire carried on supports of the Section Madras to Pondicherry.	-	Complete -	29	-	-	29	-	-	-	-	-	-	-	29
102	Madras -	Observatory -	One mile of single wire carried on supports of the Section Madras to Pondicherry.	1·	Complete.	-	-	-	-	-	-	-	-	-	-	-	-
103	Madras -	Guindy -	Wire (seven miles) carried on supports of the Section Madras to Pondicherry.	-	Complete -	112	-	-	112	-	-	-	-	-	-	-	112
104	Madras Office	Master Attendant's Office.	One mile of single wire carried on supports of the Section Madras to Nellore.	-	Complete -	-	-	-57	-57	-	-	-	-	-	-	-	-57
105	Calcut	Bey pore -	Wire (9· miles) carried on supports of the Section Calicut to Cochin. (See Ceylon Account)	-	Complete -	167	-	-	167	-	-	-	-	-	-	-	167
106	Colombo -	Railway Station -	-	21·33	Complete -	-	-	-	-	-	-	-	-	-	-	-	-
107	Lucknow -	Byramghat -	-	·73	Complete -	1,222	-	-	1,222	-	-	-	-	-	-	-	1,222
108	Lucknow Telegraph Office.	Railway Agent's Office.	-	-	Complete.	-	-	-	-	-	-	-	-	-	-	-	-
109	Lucknow Telegraph Office.	Cantonment Branch	-	1·7	Complete -	30	-	-6	24	-	-	-	-	-	-	-	24

[illegible]

No. 78.—ACCOUNT showing AMOUNT of BILLS Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY,
AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding, during the Year ended 31st March 1876.

	Amount of Bills Outstanding on 1st April 1875.		Amount of Bills Drawn on India.		Amount of Bills Discharged in India.		Amount of Bills Outstanding on 31st March 1876.	
	£.	Rs.	£.	Rs.	£.	Rs.	£.	Rs.
IN CALCUTTA - - - - -	202,355	22,12,000	7,956,908	8,83,67,000	8,148,721	9,04,59,000	10,542	1,20,000
IN MADRAS - - - - -	1,833	20,000	272,009	30,07,000	279,842	30,27,000	—	—
IN BOMBAY - - - - -	497,888	54,30,000	4,160,696	4,61,26,000	4,658,554	5,15,56,000	—	—
TOTAL - - - - -	702,076	76,62,000	12,389,613	13,75,00,000	*13,081,147	14,50,42,000	10,542	1,20,000

* Amount of Bills actually paid - - - - - Rs.
Amount of Bills payable, if drawn at 2 s. the Rupee - - - - - 14,50,42,000

Difference shown as Loss by Exchange (See Account, No. 27, page 53) - 13,08,11,470

The average rate of Exchange on Bills paid during the year was - - - - - s. d.
- - - - - 1-9-645

Calcutta, }
26 January 1877. }

India Office, }
14 May 1877. }

Edwd. F. Harrison,
Comptroller General.

Thos. W. Keith,
Accountant.

PART II.

ESTIMATE

OF

REVENUE AND EXPENDITURE,

1876-77.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE and

REVENUE.	1875-76.	Estimate, 1876-77.
	£.	£.
Land Revenue - - - - -	21,503,742	20,003,400
Tributes and Contributions - - - - -	726,188	705,000
Forest - - - - -	672,528	612,000
Excise on Spirits and Drugs - - - - -	2,498,232	2,487,500
Assessed Taxes - - - - -	510	200
Customs - - - - -	2,721,389	2,468,100
Salt - - - - -	6,244,415	6,343,000
Opium - - - - -	8,471,425	9,176,800
Stamps - - - - -	2,835,368	2,864,000
Mint - - - - -	110,489	214,326
Post Office - - - - -	763,597	803,600
Telegraph - - - - -	309,040	331,966
Law and Justice - - - - -	315,992	326,100
Marine - - - - -	227,887	206,213
Interest - - - - -	561,189	536,191
Receipts in Aid of Superannuation, Retired and Compassionate Allowances - -	749,166	599,782
Gain by Exchange on Transactions with London - - - - -	395,365	462,700
Miscellaneous - - - - -	281,768	291,692
	49,383,290	48,432,570
Army - - - - -	1,045,612	904,998
Public Works:		
Ordinary - - - - -	73,929	83,494
Irrigation - - - - -	517,720	501,051
Railways, State - - - - -	289,512	369,600
TOTAL - - - £.	51,310,063	50,291,713

EXPENDITURE, for 1876-77, compared with the RESULTS of 1875-76.

EXPENDITURE.	1875-76.	Estimate, 1876-77.
	£.	£.
Funds and Drawbacks - - - - -	336,324	284,200
Payments in Realisation of Revenue :		
Land Revenue - - - - -	2,509,427	2,483,892
Forest - - - - -	402,520	437,198
Excise on Spirits and Drugs - - - - -	82,855	88,064
Customs - - - - -	185,731	193,511
Salt - - - - -	507,410	486,151
Opium - - - - -	2,218,565	2,801,803
Stamps - - - - -	106,394	97,430
Mint - - - - -	107,626	128,129
Post Office - - - - -	822,079	835,106
Telegraph - - - - -	490,624	486,677
Allowances and Assignments under Treaties and Engagements - - -	1,713,724	1,678,867
TOTAL of the Direct Claims and Demands upon the Revenues, including } Charges of Collection and Cost of Salt and Opium - - - }	£. 9,483,279	10,001,028
Interest on Permanent and Floating Debt - - - - -	5,178,108	5,420,963
Interest on Service Funds and other Obligations - - - - -	385,860	386,702
Administration - - - - -	1,697,365	1,726,080
Minor Departments - - - - -	309,399	275,197
Law and Justice - - - - -	2,336,477	2,401,274
Marine - - - - -	627,702	562,381
Ecclesiastical - - - - -	158,058	161,540
Medical - - - - -	181,928	181,400
Political Agencies - - - - -	429,535	526,084
Superannuation, Retired and Compassionate Allowances - - - - -	1,939,305	1,795,030
Loss by Exchange on Transactions with London - - - - -	1,429,658	2,135,100
Miscellaneous - - - - -	186,761	118,008
Civil Furlough and Absentee Allowances - - - - -	229,199	235,957
Allocments for Provincial Services - - - - -	5,153,652	5,104,410
Miner Relief - - - - -	508,554	1,911,504
Army - - - - -	15,308,460	15,804,722
Public Works Ordinary - - - - -	2,824,482	2,625,840
Railways, Guaranteed:		
Supervision and Cost of Land - - - - -	83,313	91,200
Guaranteed Interest on Railway Capital, Less Net Traffic Receipts* - - -	975,310	420,051
Railways, State - - - - -	214,713	265,400
TOTAL ORDINARY - - - - - £.	49,641,118	52,149,871
EXTRAORDINARY EXPENDITURE - - - £.	4,270,629	3,764,614
TOTAL EXPENDITURE - - - £.	53,911,747	55,914,485

	1875-76.	Estimate, 1876-77.	ESTIMATE, 1876-77.	£.
Guaranteed Interest :				
In India - - - - -	£. 30,988	£. 22,300	Income - - - - -	50,291,713
In England - - - - -	4,656,886	4,686,751	Ordinary Expenditure - - - - -	52,149,871
	4,687,874	4,709,051	Excess of Ordinary Expenditure over Income - - - - -	1,858,158
Net—Net Traffic Receipts in India - - -	3,712,564	4,289,000	Income - - - - -	50,291,713
£.	975,310	420,051	Total Expenditure - - - - -	55,914,485
			Excess of Total Expenditure over Income - £.	5,622,772

No. 2.—ACCOUNT showing the ESTIMATED REVENUE in each of the

REVENUE.	INDIA (General and Political).		ODDH.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue - - - -	68,678	73,000	1,407,431	1,400,000	607,885	597,800	823,655	780,000	337,358	337,500
Tributes and Contributions -	244,654	228,300	-	-	13,799	13,600	-	-	-	-
Forest - - - -	10,936	7,700	29,466	35,000	72,618	72,000	177,902	165,000	6,187	7,000
Excise on Spirits and Drugs -	18,137	20,000	79,102	90,000	135,639	139,000	159,559	180,000	141,456	145,000
Assessed Taxes - - - -	147	100	35	-	1	-	-	-	-	-
Customs - - - -	-	-	20,759	17,500	10,151	15,000	458,591	425,000	-	-
Salt - - - -	93,019	88,100	1,487	1,300	19,066	10,000	16,032	15,000	-	-
Opium - - - -	-	-	-	-	-	-	-	-	-	-
Stamp - - - -	23,550	25,000	94,042	94,500	97,261	97,000	63,495	63,000	51,572	49,500
Post Office - - - -	58,450	119,500	-	-	-	-	-	-	-	-
Telegraph - - - -	91,895	98,000	17,612	18,000	18,347	18,900	15,926	16,400	10,961	12,200
Law and Justice - - - -	291,918	317,200	-	-	-	-	-	-	-	-
Marine - - - -	27,344	30,000	10,200	12,500	14,540	16,500	20,035	21,200	8,514	9,200
Interest - - - -	349	-	-	-	-	-	8,386	9,000	-	-
Receipts in aid of Superannuation, Retired and Compassionate Allowances - - - -	283,708	259,000	5,491	5,600	3,611	3,400	2	1,200	1,262	600
Gain by Exchange on Trans- actions with London - - -	268,515	110,200	1,407	100	145	100	417	500	88	-
Miscellaneous - - - -	365,372	490,300	377	200	-	-	715	300	-	-
	63,688	112,600	1,117	1,200	1,037	800	1,109	2,400	3,612	5,000
	1,910,360	1,919,000	1,668,526	1,675,900	994,100	984,100	1,745,824	1,679,000	561,010	566,000
Army - - - -	556,497	502,900	-	-	-	-	-	-	-	-
Public Works:										
Ordinary - - - -	24,313	23,960	952	200	713	6,180	1,057	500	187	80
Irrigation - - - -	28	140	-	-	-	-	100	120	-	-
Railways, State - - - -	241,451	277,000	-	-	2,936	3,700	-	-	-	-
TOTAL - - £.	2,732,649	2,723,000	1,669,478	1,676,100	997,749	993,980	1,746,981	1,679,620	561,197	566,080

VINCES of *British India* for 1876-77, compared with the RESULTS of 1875-76.

BENGAL.		NORTH-WESTERN PROVINCES.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
776,506	3,667,000	4,245,745	4,310,000	2,001,117	2,017,500	4,545,013	3,498,500	3,690,354	3,322,100	-	-	21,503,742	20,003,4
-	-	-	-	28,380	28,000	344,643	344,600	94,712	90,500	-	-	726,188	705,0
19,827	23,000	96,970	79,700	90,983	61,200	42,772	43,500	124,867	117,900	-	-	672,528	612,0
608,818	630,000	223,614	240,000	95,478	103,000	633,901	545,500	397,528	395,000	-	-	2,493,232	2,487,5
20	-	199	-	1	-	60	100	47	-	-	-	510	20
076,364	990,900	39,204	52,000	92,667	85,000	307,962	262,700	715,691	620,000	-	-	2,721,389	2,468,1
561,553	2,552,900	528,510	540,000	790,518	850,000	1,353,789	1,325,700	880,441	960,000	-	-	6,244,415	6,343,0
921,928	6,176,800	-	-	-	-	-	-	2,549,497	3,000,000	-	-	8,471,425	9,176,8
935,019	960,000	354,179	370,000	247,293	250,000	501,971	505,000	466,986	450,000	-	-	2,835,368	2,864,0
-	-	-	-	-	-	300	400	51,709	94,400	30	26	110,489	214,3
159,391	169,600	91,358	93,900	138,738	138,600	97,207	104,300	122,162	133,700	-	-	763,597	803,6
-	-	-	-	-	-	-	-	-	-	17,122	14,766	309,040	331,9
68,335	70,000	51,301	50,600	44,056	42,000	43,379	43,600	23,288	30,500	-	-	315,992	326,1
147,264	140,000	-	-	-	-	1,249	400	69,939	56,800	700	13	227,887	206,2
75,991	80,000	12,791	9,200	1,778	2,100	26,977	32,700	113,305	116,100	36,273	26,291	561,189	536,1
5,068	4,000	2,366	2,100	2,083	2,300	244,234	250,100	131,844	135,800	92,909	94,582	749,166	599,7
2,639	3,000	3,253	1,600	416	500	8,254	10,600	14,309	16,200	-	-	395,365	462,7
82,196	80,000	18,993	7,000	8,597	6,000	17,790	18,700	64,796	15,700	18,833	42,292	281,768	291,6
140,949	15,547,200	5,668,483	5,756,100	3,542,105	3,586,200	8,169,501	6,986,400	9,516,475	9,554,700	165,957	177,970	49,383,290	48,432,57
-	-	-	-	-	-	172,648	170,600	209,319	189,500	107,148	41,998	1,045,612	904,99
7,043	6,860	5,465	5,100	1,065	1,400	5,328	7,190	10,255	14,830	17,551	17,194	73,929	83,49
26,463	36,000	283,544	295,000	183,755	142,500	13,011	9,500	10,552	17,440	267	351	517,720	501,05
22,468	35,000	-	-	22,657	53,900	-	-	-	-	-	-	289,512	369,60
496,923	15,625,060	5,957,492	6,056,200	3,749,582	3,784,000	8,360,488	7,173,690	9,746,601	9,776,470	290,923	237,513	51,310,063	50,291,71

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE in each of the PROVINCES

EXPENDITURE.	INDIA (General and Political).		ODH.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds and Drawbacks - - -	16,946	18,000	5,311	5,500	4,466	5,000	23,376	24,000	4,314	4,500
Payments in Realisation of Revenue:										
Land Revenue - - - -	109,224	98,000	82,358	78,000	65,984	67,800	110,121	105,000	79,750	80,000
Forest - - - - -	12,644	12,200	18,420	18,300	37,200	31,000	81,475	95,000	6,188	8,500
Excise on Spirits and Drugs - -	390	400	3,170	3,100	5,286	5,500	755	900	1,119	1,200
Customs - - - - -	-	-	-	-	-	-	20,252	22,600	-	-
Salt - - - - -	252,207	245,000	-	-	-	-	421	400	-	-
Opium - - - - -	-	-	-	-	-	-	-	-	-	-
Stamps - - - - -	566	700	2,185	2,200	1,284	1,300	1,170	1,200	908	900
Mint - - - - -	42,984	51,300	-	-	-	-	-	-	-	-
Post Office - - - - -	35,700	34,700	11,661	13,400	17,064	17,900	8,852	9,400	12,874	13,700
Telegraph - - - - -	405,462	385,000	-	-	-	-	-	-	-	-
Allowances and Assignments, under Treaties and Engage- ments - - - - -	166,625	156,700	70,226	70,000	60,692	58,700	-	-	5,750	5,400
TOTAL of the Direct Claims and Demands upon the Revenue, including Charges of Collection and Cost of Salt and Opium -	1,042,748	1,002,000	193,331	190,500	191,926	187,200	246,422	258,500	104,903	111,200
Interest on Permanent and Floating Debt - - - - -	3,017,253	3,104,000	-	-	-	-	-	-	-	-
Interest on Service Funds and other Obligations - - - - -	242,445	237,300	639	800	512	500	359	400	266	300
Administration - - - - -	443,857	470,000	35,528	38,400	41,661	39,700	36,687	36,000	16,634	18,300
Minor Departments - - - - -	213,404	180,200	1,313	2,100	1,518	800	3,864	2,300	2,250	1,600
Law and Justice - - - - -	138,435	144,300	67,211	68,500	67,070	69,100	75,340	74,000	48,322	48,600
Navy and Marine - - - - -	17,091	14,500	-	-	-	-	27,015	22,700	-	-
Ecclesiastical - - - - -	11,040	8,700	3,544	4,200	3,204	3,000	4,132	4,100	1,214	1,500
Medical - - - - -	1,155	1,600	8,334	8,400	12,556	12,600	10,830	8,500	5,741	6,000
Political Agencies - - - - -	196,176	230,000	-	2,000	298	3,700	20,280	26,000	1,980	3,300
Superannuation, Retired, and Com- passionate Allowances - - -	315,484	114,000	8,179	9,400	11,275	14,900	7,811	8,300	3,317	4,000
Loss by Exchange on Transactions with London - - - - -	901,217	1,259,700	-	-	1	-	707	100	-	-
Miscellaneous - - - - -	55,096	32,500	1,342	600	830	1,400	3,344	1,600	1,314	1,200
Civil Furlough and Absentee Allowances - - - - -	-	-	-	-	-	-	-	-	-	-
Gratifications for Provincial Services -	37,035	40,900	218,300	218,300	278,484	277,000	324,636	299,900	176,976	167,800
Famine Relief - - - - -	-	-	-	-	-	-	-	-	-	-
Army - - - - -	6,606,867	6,637,100	-	-	-	-	-	-	-	-
Public Works, Ordinary - - -	1,103,558	1,071,520	3,604	2,020	62,043	57,690	89,736	78,800	6,397	8,360
Railways, Guaranteed:										
Supervision and Cost of Land -	-	-	3,830	9,760	81	500	-	-	-	-
Guaranteed Interest on Railway Capital, less Net Traffic Receipts - - - - -	-	-	-	-	-	-	-	-	-	-
Railways, State - - - - -	168,922	152,050	-	-	3,150	3,700	5,558	7,400	-	-
TOTAL ORDINARY - - - £.	14,511,783	14,700,370	545,155	554,980	674,609	671,790	856,721	828,600	369,314	375,160
Extraordinary Expenditure - -	629,691	501,400	-	-	126,927	71,600	280,672	241,400	-	-
TOTAL EXPENDITURE - - - £.	15,141,474	15,201,770	545,155	554,980	801,536	743,390	1,137,393	1,070,000	369,314	375,160

British India for 1876-77, compared with the RESULTS of 1875-76.

BENGAL.		NORTH WESTERN PROVINCES.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
397	90,000	14,585	17,700	13,168	10,500	30,430	34,000	120,891	75,000	-	-	336,324	284,200
379	275,000	429,431	436,000	245,917	245,000	445,665	441,000	658,864	655,600	4,284	2,492	2,509,427	2,483,892
909	19,000	53,791	67,400	55,422	53,500	43,018	44,500	77,905	85,800	2,548	1,998	402,520	437,193
088	29,300	11,460	11,800	5,783	5,800	19,703	22,000	6,151	8,000	-	64	82,855	88,064
959	68,500	-	-	-	-	18,728	19,900	79,648	82,500	144	11	185,731	193,511
363	16,000	-	-	-	-	187,037	167,200	56,102	54,500	280	3,051	507,410	486,151
044	2,800,000	-	-	-	-	-	-	1,807	1,800	714	3	2,218,565	2,801,803
966	24,300	4,812	5,100	6,943	6,700	13,673	14,100	15,617	15,800	35,270	25,130	106,394	97,430
651	230,700	91,849	90,400	144,271	142,100	2,931	4,100	36,361	33,000	25,350	39,729	107,626	123,129
-	-	-	-	-	-	76,030	77,600	126,000	129,600	65,127	75,606	822,079	835,106
-	-	-	-	-	-	-	-	-	-	85,162	101,677	490,624	486,677
460	242,400	49,552	52,000	83,711	85,300	255,064	242,800	757,308	744,500	19,336	21,067	1,713,724	1,678,867
106	3,795,200	655,480	680,400	555,215	548,900	1,092,279	1,067,200	1,936,654	1,886,100	238,215	270,828	9,483,279	10,001,028
-	-	-	-	-	-	-	-	-	-	2,160,855	2,316,963	5,178,108	5,420,963
497	13,800	2,028	2,400	818	1,000	47,525	52,900	76,238	76,700	533	602	385,860	386,702
578	170,000	125,519	120,000	112,977	112,000	122,444	139,000	157,473	164,000	442,007	418,680	1,697,365	1,726,080
127	18,800	4,576	3,800	6,039	5,000	9,539	10,800	13,981	13,200	35,788	36,597	309,399	275,197
314	660,000	315,090	317,500	190,095	209,000	361,108	376,300	420,021	432,400	1,471	1,574	2,336,477	2,401,274
067	207,600	-	-	800	800	7,303	6,900	153,107	134,100	198,419	175,781	627,702	562,381
308	22,400	19,561	20,500	21,398	20,800	38,314	43,500	30,987	30,100	1,056	2,740	158,058	161,540
011	35,500	29,249	28,600	22,327	23,500	31,258	29,900	26,467	26,800	-	-	181,928	181,400
736	11,900	3,281	9,400	95,777	86,400	11,940	17,500	78,774	121,200	15,293	14,684	429,535	526,084
137	70,000	58,110	60,000	29,057	32,500	153,940	140,100	140,485	121,300	1,140,510	1,220,530	1,939,305	1,795,030
13	100	9	-	6	100	28,907	72,300	498,798	802,800	-	-	1,429,658	2,135,100
343	8,600	7,044	4,000	8,500	6,400	28,834	9,100	19,184	7,600	38,430	45,008	186,761	118,008
-	300	-	-	-	100	-	-	768	200	228,431	235,357	229,199	235,957
152	1,111,200	651,650	654,600	542,316	544,300	835,570	811,300	982,233	978,500	300	610	5,153,652	5,104,410
067	-	-	-	-	-	-	1,441,000	-	470,000	587	504	508,554	1,911,504
-	-	-	-	-	-	2,736,893	2,795,300	2,381,404	2,427,600	3,583,196	3,944,722	15,308,460	15,804,722
321	183,130	268,491	206,510	206,089	206,340	382,056	353,370	401,038	366,660	94,649	91,440	2,824,482	2,625,840
183	15,630	6,168	-	8,935	9,100	44,031	34,880	17,085	21,330	-	-	83,313	91,200
-	-	-	-	-	-	-	-	-	-	975,310	420,051	975,310	420,051
389	49,690	-	-	14,335	51,100	-	-	59	1,460	-	-	214,713	265,400
2749	6,373,850	2,146,256	2,107,710	1,814,684	1,857,340	5,932,041	7,401,350	7,334,756	8,082,050	9,155,050	9,196,671	49,641,118	52,149,871
4157	798,600	368,767	330,000	1,362,244	1,100,000	59,408	37,500	49,855	64,900	747,908	619,214	4,270,629	3,764,614
4906	7,172,450	2,515,023	2,437,710	3,176,928	2,957,340	5,991,449	7,438,850	7,384,611	8,146,950	9,902,958	9,815,885	53,911,747	55,914,485

No. 4.—ABSTRACT ACCOUNT (*in New Form* *) showing the ESTIMATED REVENUE and

REVENUE.	1875-76.	ESTIMATE, 1876-77.
	£.	£.
Land Revenue - - - - -	21,505,038	20,006,300
Tributes and Contributions - - - - -	726,188	705,000
Forest - - - - -	672,528	612,000
Excise on Spirits and Drugs - - - - -	2,493,232	2,487,500
Assessed Taxes - - - - -	510	200
Customs - - - - -	2,722,533	2,469,200
Salt - - - - -	6,244,415	6,343,000
Opium - - - - -	8,471,425	9,176,800
Stamps - - - - -	2,835,368	2,864,000
Mint - - - - -	110,489	214,326
Post Office - - - - -	763,765	803,800
Telegraph - - - - -	309,040	331,966
Law and Justice - - - - -	796,460	808,300
Police - - - - -	84,160	65,600
Marine - - - - -	230,431	208,613
Education - - - - -	103,891	101,200
Interest - - - - -	561,189	536,191
Receipts in aid of Superannuation, Retired, and Compassionate Allowances -	749,166	599,782
Gain by Exchange on Transactions with London - - - - -	395,365	462,700
Miscellaneous - - - - -	368,271	377,792
	50,143,464	49,174,270
Army - - - - -	1,045,612	904,998
Public Works:		
Ordinary - - - - -	138,005	133,594
Irrigation - - - - -	517,720	501,051
Railways, State - - - - -	289,512	369,600
Provincial and Local Contributions - - - - -	381,474	137,200
TOTAL - - - £.	52,515,787	51,220,713

* *Note.*—From the 1st April 1871 the Local Governments and Administrations were entrusted with the management of certain important Services, with Consolidated Allotments from the Imperial Revenues for their support, and Receipts connected with those Services (estimated at 647,731*l.* for 1870-71) were surrendered for Provincial uses. It was at that time thought inexpedient to retain in the Imperial Accounts and Estimates the details of the Receipts and Expenditure thus made over to the Local Governments, and from 1871-72 to 1875-76, inclusive, those transferred heads of Receipt and Expenditure have been excluded, and the whole transactions respecting them have been represented in the Accounts and Estimates by a single *net* item of charge under the head of "Allotments for Provincial Services."

In order to give a clearer view of the transactions of the Government, it has been decided to re-introduce into the Imperial Accounts and Estimates for 1876-77, and future years, the details on each side of the Account omitted therefrom in the years above mentioned. The head of "Allotments for Provincial Services" therefore disappears from this Estimate, its elements being distributed among the several heads of Receipt and Expenditure from which they were originally taken.

EXPENDITURE, for 1876-77, compared with the RESULTS of 1875-76.

EXPENDITURE.	1875-76.	ESTIMATE, 1876-77.
	£.	£.
Funds and Drawbacks - - - - -	346,317	291,000
Payments in Realisation of Revenue :		
Land Revenue - - - - -	2,533,450	2,507,692
Forest - - - - -	403,668	438,298
Excise on Spirits and Drugs - - - - -	101,323	106,264
Customs - - - - -	186,757	195,011
Salt - - - - -	507,580	486,451
Opium - - - - -	2,218,565	2,301,803
Stamps - - - - -	106,472	97,530
Mint - - - - -	107,626	128,129
Post Office - - - - -	848,503	861,306
Telegraph - - - - -	490,624	486,677
Allowances and Assignments under Treaties and Engagements - - -	1,713,724	1,678,867
TOTAL of the Direct Claims and Demands upon the Revenues, including } Charges of Collection and Cost of Salt and Opium - - - } £.	9,564,609	10,079,028
Interest on Permanent and Floating Debt - - - - -	5,178,108	5,420,963
Interest on Service Funds and other Obligations - - - - -	385,860	386,702
Administration - - - - -	1,426,908	1,448,782
Minor Departments - - - - -	344,995	312,197
Law and Justice - - - - -	3,212,447	3,256,774
Police - - - - -	2,130,049	2,117,400
Marine - - - - -	629,867	564,581
Education - - - - -	755,120	734,210
Ecclesiastical - - - - -	162,190	165,740
Medical - - - - -	607,972	592,400
Lithography and Printing - - - - -	437,575	435,398
Political Agencies - - - - -	433,337	529,484
Superannuation, Retired, and Compassionate Allowances - - - -	1,939,305	1,795,030
Loss by Exchange on Transactions with London - - - - -	1,429,658	2,135,100
Miscellaneous - - - - -	330,643	243,708
Civil Furlough and Absentee Allowances - - - - -	229,199	235,957
Amalgam Relief - - - - -	595,778	1,911,504
Army - - - - -	15,308,460	15,804,722
Public Works, Ordinary - - - - -	4,427,238	4,092,240
Railways, Guaranteed :		
Supervision and Cost of Land - - - - -	83,313	91,200
Guaranteed Interest on Railway Capital, less Net Traffic Receipts - -	975,310	420,051
Railways, State - - - - -	214,713	265,400
Local Expenditure (Miscellaneous) - - - - -	44,188	40,300
TOTAL ORDINARY - - - - - £.	50,846,842	53,078,871
EXTRAORDINARY EXPENDITURE - - - £.	4,270,629	3,764,614
TOTAL EXPENDITURE - - - - - £.	55,117,471	56,843,485
	1875-76.	1876-77.
	£.	£.
Income - - - - -	52,515,787	51,220,713
Ordinary Expenditure - - - - -	50,846,842	53,078,871
Excess of Income over Ordinary Expenditure - - - - -	1,668,945	—
Excess of Ordinary Expenditure over Income - - - - -	—	1,858,158
Income - - - - -	52,515,787	51,220,713
Total Expenditure - - - - -	55,117,471	56,843,485
Excess of Total Expenditure over Income - - - - - £.	2,601,684	5,622,772

No. 5.—ACCOUNT showing the ESTIMATED RECEIPTS, EXPENDITURE, and BALANCES of PROVIN-

REVENUE AND RECEIPTS.	PROVINCIAL SERVICES.		LOCAL FUNDS.		TOTAL.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	£.	£.	£.	£.	£.	£.
OPENING BALANCE - - -	448,175	238,655	1,652,515	1,439,393	2,095,690	1,678,048
Imperial Allotment for Provincial Services - - - - -	5,153,352	5,103,800	- -	- -	5,153,352	5,103,800
Taxes, Rates, and Cesses:						
On Lands - - - - -	-	-	1,902,266	1,942,400	1,902,266	1,942,400
On Houses - - - - -	1,296	1,200	57,382	66,200	58,678	67,400
Assessed Taxes - - - - -	-	-	18,574	17,700	18,574	17,700
Miscellaneous Taxes:						
Octroi - - - - -	-	-	5,633	5,400	5,633	5,400
Licenses - - - - -	-	-	36,190	37,500	36,190	37,500
Miscellaneous - - - - -	-	-	18,317	4,000	18,317	4,000
	1,296	1,200	2,038,362	2,073,200	2,039,658	2,074,400
Departmental Receipts:						
Gaols - - - - -	302,761	293,110	3,103	5,200	305,864	298,310
Registration - - - - -	177,707	190,770	5,464	9,300	183,171	200,070
Police - - - - -	84,160	65,590	35,403	22,000	119,563	87,590
Education - - - - -	103,891	101,050	63,038	49,300	166,929	150,350
Medical - - - - -	31,997	34,740	7,383	7,600	39,380	42,340
Printing - - - - -	18,447	18,310	73	400	18,520	18,710
Marine - - - - -	2,544	2,430	25,790	20,200	28,334	22,630
	721,507	706,000	140,254	114,000	861,761	820,000
Miscellaneous Receipts:						
Tolls - - - - -	3,573	4,200	275,517	267,100	279,090	271,300
Port Dues - - - - -	-	-	86,147	78,700	86,147	78,700
Interest - - - - -	-	-	11,312	38,300	11,312	38,300
Rents - - - - -	228	760	88,268	68,700	88,496	69,460
Sale of Lands, Houses, &c. - -	143	220	19,693	21,700	19,836	21,920
Cattle Trespass Fines - - -	-	-	101,945	108,800	101,945	108,800
Miscellaneous Fees and Fines -	12,373	13,370	76,971	75,200	89,344	88,570
Contributions - - - - -	1,000,241	-	50,235	57,700	1,050,476	57,700
Sundry Receipts - - - - -	21,054	21,590	235,708	166,600	256,762	188,190
	1,037,612	40,140	945,796	882,800	1,983,408	922,940
Contributions - - - - -	128,115	18,520	643,350	164,300	771,465	182,820
Public Works - - - - -	67,337	44,440	156,419	156,300	223,756	200,740
TOTAL REVENUE AND RECEIPTS - - } £.	7,109,219	5,914,100	3,924,181	3,390,600	11,033,400	9,304,700
Debt Accounts - - - - -	111,473	111,800	149,768	89,000	261,241	200,800
GRAND TOTAL - - - £.	7,663,867	6,264,555	5,726,464	4,918,993	13,390,331	11,183,548

SERVICES and LOCAL FUNDS in INDIA for 1876-77, compared with the RESULTS of 1875-76.

EXPENDITURE.	PROVINCIAL SERVICES.		LOCAL FUNDS.		TOTAL.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	£.	£.	£.	£.	£.	£.
ods - - - - -	10,006	6,800	67,563	41,100	77,569	47,900
ction of Taxes and Cesses - - - - -	-	-	24,288	24,300	24,288	24,300
- - - - -	723,225	693,660	3,097	1,500	726,322	695,160
stration - - - - -	129,043	138,530	4,025	4,500	133,068	143,030
e - - - - -	2,129,929	2,117,400	314,368	308,300	2,444,297	2,425,700
ation - - - - -	736,345	713,530	299,022	330,600	1,035,367	1,044,130
cal - - - - -	424,302	411,930	84,309	93,800	508,611	505,730
ing - - - - -	157,205	144,890	720	1,200	157,925	146,090
ne - - - - -	275	170	52,678	65,400	52,953	65,570
Establishments :						
eneral Management - - - - -	9,619	11,370	92,306	89,400	101,925	100,770
odel Farms - - - - -	13,078	11,350	-	-	13,078	11,350
otanical and other Public Gardens	13,007	13,110	5,588	5,200	18,595	18,310
ollection of Tolls, Rates, Rents, &c.	18	40	14,211	19,100	14,229	19,140
ollection of Cattle Trespass Fines	-	-	35,678	38,200	35,678	38,200
emeteries - - - - -	3,930	4,050	262	300	4,192	4,350
istrict Post - - - - -	25,483	26,110	54,205	54,600	79,688	80,710
ubdivisional Establishments - - - - -	24,933	22,440	-	-	24,933	22,440
iscellaneous Establishments - - - - -	11,892	16,000	556,462	526,000	568,354	542,000
	101,960	104,470	758,712	732,800	860,672	837,270
h Rent, Rates, and Taxes - - - - -	60,626	59,680	-	-	60,626	59,680
ellaneous - - - - -	137,169	100,380	423,550	221,400	560,719	321,780
ibutions - - - - -	590,357	74,360	176,171	162,600	766,528	236,960
	5,200,442	4,565,800	2,208,503	1,987,500	7,408,945	6,553,300
ic Works - - - - -	2,097,948	1,426,700	1,933,974	1,661,900	4,031,922	3,088,600
TOTAL EXPENDITURE - - - £.	7,298,390	5,992,500	4,142,477	3,649,400	11,440,867	9,641,900
Accounts - - - - -	126,822	113,500	144,594	39,500	271,416	153,000
CLOSING BALANCE - - - - -	238,655	158,555	1,489,393	1,230,093	1,678,048	1,388,648
GRAND TOTAL - - - £.	7,663,867	6,264,555	5,726,464	4,918,993	13,390,331	11,183,548

No. 6.—ACCOUNT showing the PROVINCIAL REVENUE AND RECEIPTS and EXPENDITURE, for the Year ended 31st March 1876.

PROVINCIAL REVENUE AND RECEIPTS.		Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
OPENING BALANCE - - -		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Imperial Allotment for Provincial Services -		37,035	218,300	278,484	324,636	176,976	1,106,152	651,650	542,316	835,570	982,233	5,153,352
Taxes, Rates, and Cesses:												
On Houses - - -		1,296	-	-	-	-	-	-	-	-	-	1,296
Departmental Receipts:												
Gaols - - -	-	1,082	13,116	32,021	29,386	3,295	79,129	36,524	55,567	25,653	26,988	302,761
Registration - - -	-	535	5,708	4,399	785	2,206	58,047	24,037	19,771	38,053	24,166	177,707
Police - - -	-	2,556	614	4,268	6,830	428	3,836	14,580	5,744	3,768	41,536	84,160
Education - - -	-	1,807	1,343	7,268	3,231	2,566	49,529	7,746	8,470	2,870	19,061	103,891
Medical - - -	-	3	121	157	1,409	105	13,091	435	609	6,221	9,846	31,937
Printing - - -	-	-	201	118	60	124	5,785	5,311	78	2,672	4,098	18,447
Marine - - -	-	-	-	-	-	-	30	-	-	2,514	-	2,514
	-	5,933	21,103	48,231	41,701	8,734	209,447	88,633	90,239	81,751	125,695	721,507
Miscellaneous Receipts:												
Tolls - - -	-	-	-	-	-	-	-	-	3,573	-	-	3,573
Port Dues - - -	-	-	-	-	-	-	-	-	-	-	-	-
Interest - - -	-	-	-	-	-	-	-	-	-	-	-	-
Rents - - -	-	-	-	-	-	4	-	-	34	-	190	228
Sale of Lands, Houses, &c. - - -	-	-	-	-	-	-	-	-	143	-	-	143
Cattle Trespass Fines - - -	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Fees and Fines - - -	-	24	49	71	33	30	1,201	305	3,079	6,245	1,336	12,373
Contributions - - -	-	-	-	-	-	-	1,000,241	-	-	-	-	1,000,241
Sundry Receipts - - -	-	222	61	126	417	470	6,790	1,934	305	7,040	3,689	21,054
	-	246	110	197	450	504	1,008,232	2,239	7,134	13,285	5,215	1,037,612
Contributions - - -		-	-	-	8,333	-	-	48,782	71,000	-	-	128,115
Public Works		26	21,444	2,436	3,722	372	13,635	8,394	1,627	7,967	7,714	67,337
TOTAL REVENUE AND RECEIPTS - - £.		44,586	260,957	329,348	378,842	186,576	2,337,466	799,698	712,316	938,573	1,120,857	7,109,219
DEBT ACCOUNTS - - -		-	3,207	8,576	6,923	3,470	35,584	8,525	10,738	28,701	5,669	111,473
GRAND TOTAL - - - £.		44,586	264,164	337,924	385,765	190,046	2,373,050	808,223	723,054	967,274	1,126,526	7,220,692

PROVINCIAL EXPENDITURE.										Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.	
										£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds	-	-	-	-	-	-	-	-	10	81	36	277	134	6,703	1,371	166	460	768	10,006		
Gaols	-	-	-	-	-	-	-	-	3,164	29,850	45,468	58,471	12,224	178,341	101,100	107,595	105,753	81,259	723,225		
Registration	-	-	-	-	-	-	-	-	299	8,887	2,609	418	2,162	43,129	14,354	12,241	26,656	23,293	129,043		
Police	-	-	-	-	-	-	-	-	8,842	90,217	117,262	131,992	57,116	416,477	284,626	261,620	357,991	408,786	2,129,929		
Education	-	-	-	-	-	-	-	-	8,888	24,904	36,254	21,597	18,342	268,244	102,233	66,820	95,167	98,901	736,345		
Medical	-	-	-	-	-	-	-	-	10,764	9,473	18,074	10,834	1,840	148,605	40,632	36,528	58,743	88,809	424,302		
Printing	-	-	-	-	-	-	-	-	682	6,820	4,793	11,095	2,495	29,759	36,915	17,860	24,636	22,150	157,205		
Marine	-	-	-	-	-	-	-	-	-	-	-	-	-	90	-	-	-	185	275		
Minor Establishments :																					
General Management	-	-	-	-	-	-	-	-	-	-	1,282	157	-	3,496	-	-	2,290	2,394	9,619		
Model Farms	-	-	-	-	-	-	-	-	-	-	14	-	1,203	2,830	1,412	473	5,672	1,474	13,078		
Botanical and other Public Gardens	-	-	-	-	-	-	-	-	-	-	-	-	1	6,316	4,241	-	774	1,675	13,007		
Collection of Tolls, Rates, Rents, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	-	-	18		
Collection of Cattle Trespass Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cemeteries	-	-	-	-	-	-	-	-	26	142	190	212	39	867	447	637	577	773	3,930		
District Post	-	-	-	-	-	-	-	-	1,019	-	653	-	-	-	-	5,275	9,884	8,652	25,483		
Sub-Divisional Establishments	-	-	-	-	-	-	-	-	-	-	-	-	1,319	23,614	-	-	-	-	24,933		
Miscellaneous Establishments	-	-	-	-	-	-	-	-	12	-	1,471	2,479	94	2,604	-	499	4,043	690	11,892		
Office Rent, Rates, and Taxes	-	-	-	-	-	-	-	-	1,057	142	3,610	2,848	2,656	39,727	6,100	6,922	23,240	15,658	101,960		
Miscellaneous	-	-	-	-	-	-	-	-	8,239	156	607	644	550	18,740	1,622	1,694	8,503	19,811	60,626		
Contributions	-	-	-	-	-	-	-	-	1,497	2,695	3,208	932	3,484	65,139	20,436	4,107	23,028	12,643	137,169		
	-	-	-	-	-	-	-	-	111	-	545	40	1,780	549,282	-	-	508	38,091	590,357		
Public Works	-	-	-	-	-	-	-	-	43,548	168,225	232,526	239,143	102,783	1,759,236	609,389	515,553	724,685	805,354	5,200,442		
	-	-	-	-	-	-	-	-	1,038	62,516	101,122	144,147	84,950	772,130	184,151	188,949	224,431	334,514	2,097,948		
TOTAL EXPENDITURE - - - £.																					
Debt Accounts	-	-	-	-	-	-	-	-	44,586	230,741	333,648	383,290	187,733	2,531,366	793,540	704,502	949,116	1,139,868	7,298,890		
Closing Balance	-	-	-	-	-	-	-	-	-	3,160	8,401	3,170	3,110	27,725	14,683	18,832	34,332	13,409	126,822		
	-	-	-	-	-	-	-	-	-	30,353	33,747	6,495	2,694	50,118	-	338	-23,386	138,296	238,655		
GRAND TOTAL - - - £.	-	-	-	-	-	-	-	-	44,586	264,254	375,796	392,955	193,537	2,609,209	808,223	723,672	960,062	1,291,573	7,663,807		

* These districts are under the immediate administration of the Government of India.
† The difference between this amount and the closing balance of last year is owing to the re-distribution of the balance between Provincial Services and Local Funds.

No. 7.—ACCOUNT showing the LOCAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ended 31st March 1876.

LOCAL REVENUE AND RECEIPTS.										Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
										£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE										16,599	118,704	36,905	52,627	33,125	+60,812	435,817	140,767	419,071	338,088	1,652,515
Taxes, Rates, and Cesses:										5,781	82,937	41,518	29,893	9,383	153,322	622,002	195,621	547,496	214,313	1,902,266
On Lands										194	191	1,154	5,783	-	7,149	39,380	3,458	123	-	57,382
On Houses										3,220	-	14,132	130	-	1,092	-	-	-	-	18,674
Assessed Taxes										-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Taxes:										108	765	-	-	-	-	46	4,714	-	-	5,633
Octroi										29,169	34	-	2,350	-	672	586	2,083	-	1,296	36,190
Licenses										1,971	7	-	-	-	-	575	-	4,833	11,431	18,317
Miscellaneous										40,443	83,934	56,804	38,106	9,383	162,235	662,589	205,876	551,952	227,040	2,038,362
Departmental Receipts:										-	-	-	-	-	-	-	-	-	-	3,103
Gaols										-	-	-	-	-	-	4,365	-	2,824	279	5,464
Registration										50	1,049	-	-	-	-	-	-	-	-	36,403
Police										1,535	2,740	688	-	1,126	18,323	6,280	2,123	2,407	181	63,038
Education										865	10,278	-	-	472	2,530	970	2,548	17,055	28,320	7,383
Medical										77	1,587	-	655	-	380	1,394	-	2,270	1,020	73
Printing										-	-	-	-	-	-	-	-	-	-	12,032
Marine										-	-	-	12,920	-	838	-	-	-	-	41,905
										2,527	15,654	688	13,575	1,598	22,071	13,009	4,671	24,556	-	140,254
Miscellaneous Receipts:										2,534	14,465	5,721	3,815	4,453	59,619	71,549	51,242	34,886	27,233	275,517
Tolls										-	-	-	38,502	-	5,951	-	-	23,289	18,405	86,147
Port Dues										-	3,300	-	1,461	-	1,758	34	1,897	1,935	982	11,312
Interest										-	5,604	3,756	12,784	195	1,897	7,087	13,651	37,022	3,163	88,268
Rents										-	2,016	-	478	-	-	174	2,170	14,855	-	19,693
Sale of Lands, Houses, &c.										-	3,646	10,645	2,211	2,325	27,129	6,632	10,136	21,956	16,540	101,945
Cattle Trespass Fines										725	704	140	4,356	12	23,664	4,520	938	2,668	85,750	76,971
Miscellaneous Fees and Fines										4,219	704	140	4,356	12	23,664	4,520	938	2,668	85,750	76,971
Contributions										1,995	1,824	4,015	2,340	24	3,979	14,422	2,055	3,778	15,803	50,235
Sundry Receipts										2,660	15,087	3,988	9,563	5,768	63,663	13,341	15,318	83,465	18,155	235,708
										15,242	46,646	33,265	75,210	12,777	187,655	117,759	97,407	223,854	135,981	945,796
Contributions -										411	1,385	5,372	20,736	-	347,724	-	463	16,686	51,673	643,350
Public Works										281	-	-	-	1,891	77,966	6,585	56	16,368	53,272	156,419
TOTAL REVENUE AND RECEIPTS										58,904	147,519	96,129	147,637	25,649	997,651	799,042	308,478	832,416	509,871	3,924,181
Debt Accounts										6,713	-	51,144	52,842	666	-	-	-	21,334	17,069	149,768
GRAND TOTAL										82,216	266,223	184,178	253,096	59,440	1,058,463	1,235,759	449,240	1,272,821	865,028	5,726,464

LOCAL EXPENDITURE.		Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds -	-	71	526	761	-	356	29,794	7,471	757	1,204	26,113	67,563
Collection of Taxes and Cesses	-	259	95	10	1,689	1	-	2,998	13,262	-	5,974	24,988
Gaols	-	985	-	-	-	-	-	-	-	1,947	165	3,097
Registration	-	55	1,295	-	-	-	-	2,675	-	-	-	4,025
Police	-	11,387	14,230	1,041	18,752	1,559	9,108	242,057	7,566	6,148	2,520	314,368
Education	-	1,816	30,688	12,651	7,654	2,527	2,357	39,277	36,629	51,898	113,525	299,022
Medical	-	5,172	6,017	4,913	2,103	-	7,420	9,423	9,884	23,946	15,431	84,309
Printing	-	-	-	-	-	-	-	-	663	-	57	720
Marine	-	-	-	-	29,311	-	3,843	-	-	-	20,034	52,678
Minor Establishments:												
General management	-	2,747	2,433	2,192	9,418	925	30,554	12,701	8,591	12,087	10,658	92,306
Botanical and other public gardens	-	1,153	1,613	-	-	-	-	2,703	-	-	119	5,588
Collection of tolls, rates, &c.	-	393	545	2,526	1,855	376	2,097	245	2,025	17,07	2,442	14,211
Collection of cattle trespass fines	-	96	883	3,786	73	561	10,228	2,438	2,861	9,145	5,607	35,678
Cemeteries	-	-	46	-	-	-	-	181	-	-	95	262
District post	-	-	3,675	3,327	610	860	22,757	15,210	7,766	-	-	54,205
Miscellaneous establishments	-	12,866	3,839	12,196	3,528	289	21,600	204,865	20,202	256,914	20,163	556,462
Miscellaneous	-	17,255	13,034	24,027	15,484	3,011	87,236	238,343	41,445	279,853	39,024	758,712
Contributions	-	6,121	7,051	5,802	1,793	192	157,486	26,973	6,959	130,039	81,134	423,550
Public Works	-	1,352	1,125	4,747	3,970	-	22,676	48,782	71,524	21,995	-	176,171
	-	44,473	74,071	53,952	80,756	7,646	319,420	617,999	188,689	517,530	303,967	2,208,503
TOTAL EXPENDITURE	-	13,211	71,816	28,875	44,572	30,850	556,064	335,726	219,759	387,598	244,903	1,933,974
	-	57,684	145,887	82,827	125,323	38,496	876,084	953,725	408,448	905,128	548,870	4,142,477
Debt Accounts	-	2,689	-	51,126	38,570	383	-	2,579	-	13,023	36,224	144,594
Closing Balance	-	21,843	120,336	50,225	89,196	20,561	182,379	279,455	40,792	354,670	279,934	1,439,393
GRAND TOTAL	-	82,216	266,223	184,178	253,096	59,440	1,058,463	1,235,759	449,240	1,272,821	865,028	5,726,464

* These districts are under the immediate administration of the Government of India.
† The difference between this amount and the closing balance of last year is owing to the re-distribution of the balance between Provincial Services and Local Funds.

REGULAR ESTIMATES, 1876-77.

No. 8.—PROVINCIAL REVENUE AND RECEIPTS and EXPENDITURE, for the Year ending 31st March 1877.

PROVINCIAL REVENUE AND RECEIPTS.		Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
OPENING BALANCE - - -		£. -	£. 30,353	£. 33,747	£. 6,495	£. 2,694	£. 50,118	£. -	£. 338	£. 23,386	£. 138,296	£. 238,655
Imperial allotment for provincial services -		40,900	218,300	277,000	299,900	167,800	1,111,200	654,600	544,300	811,300	978,500	5,103,800
Taxes, Rates, and Cesses:												
On houses - - -		1,200	-	-	-	-	-	-	-	-	-	1,200
Departmental Receipts:												
Gaols - - -	-	700	11,100	34,000	36,000	3,450	68,000	38,000	49,500	26,830	25,530	293,110
Registration - - -	-	570	6,000	4,600	900	2,250	65,000	27,000	19,300	38,920	26,230	190,770
Police - - -	-	350	650	4,500	21,500	550	6,000	14,200	600	4,000	13,240	65,590
Education - - -	-	1,200	1,600	6,800	3,150	2,400	48,150	7,900	6,600	3,400	19,850	101,050
Medical - - -	-	20	100	100	1,020	210	16,820	500	2,340	3,350	10,280	84,740
Printing - - -	-	-	300	100	550	100	6,700	5,400	160	2,930	3,070	18,310
Marine - - -	-	-	-	-	-	-	30	-	-	2,400	-	2,430
	-	2,840	19,750	50,100	63,120	8,960	209,700	93,000	78,500	81,830	98,200	706,000
Miscellaneous Receipts:												
Tolls - - -	-	-	-	-	-	-	-	-	4,200	-	-	4,200
Port dues - - -	-	-	-	-	-	-	-	-	-	-	-	-
Interest - - -	-	-	-	-	-	-	-	-	-	-	-	-
Rents - - -	-	-	-	-	-	10	-	-	600	-	150	760
Sale of lands, houses, &c. -	-	-	-	-	-	20	-	-	200	-	-	220
Cattle trespass fines - - -	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous fees and fines -	-	30	50	100	50	10	1,100	300	3,400	7,200	1,130	13,370
Contributions - - -	-	-	-	-	-	-	-	-	-	-	-	-
Sundry receipts - - -	-	210	50	300	80	200	10,900	1,800	500	4,200	3,350	21,590
	-	240	100	400	130	240	12,000	2,100	8,900	11,400	4,630	40,140
Contributions -		-	-	1,400	750	-	-	-	14,500	1,870	-	18,520
Public Works -		20	650	2,000	3,800	400	7,500	15,000	1,600	7,400	6,070	44,440
TOTAL REVENUE AND RECEIPTS - £.		45,200	238,800	330,900	367,700	177,400	1,340,400	764,700	647,800	913,800	1,087,400	5,914,100
Debt Accounts - - -		-	-	4,000	2,100	1,100	27,500	-	23,100	48,200	5,800	111,800
GRAND TOTAL - - - £.		45,200	269,153	368,647	376,295	181,194	1,418,018	764,700	671,238	938,614	1,231,496	6,264,555

* These districts are under the immediate administration of the Government of India.

No. 8.—Provincial Revenue and Receipts and Expenditure, for the Year ending 31st March 1877—continued.

PROVINCIAL EXPENDITURE.		Ajmere, Coorg, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds -	-	-	1,050	200	270	300	2,300	1,400	100	400	780	6,800
Gaols -	-	3,130	27,800	49,000	52,730	12,510	157,410	96,700	101,000	108,210	85,170	693,660
Registration -	-	300	4,200	2,600	480	2,100	49,110	14,500	12,900	27,740	24,600	138,530
Police -	-	8,900	89,500	117,700	150,910	62,940	409,540	284,000	255,700	353,750	384,460	2,117,400
Education -	-	8,700	24,200	40,400	21,950	18,500	246,700	97,800	67,500	86,420	101,380	713,530
Medical -	-	11,350	9,510	17,100	11,150	4,040	136,060	41,200	32,500	57,800	91,220	411,930
Printing -	-	450	8,000	4,400	11,010	2,030	27,450	25,500	16,800	25,230	24,020	144,890
Marine -	-	-	-	-	-	-	80	-	-	-	90	170
Minor Establishments:												
General management -	-	-	-	1,400	150	-	5,000	-	-	2,400	2,420	11,370
Model farms -	-	-	-	800	-	900	1,500	1,000	400	5,300	1,450	11,350
Botanical and other public gardens -	-	-	-	-	-	-	6,100	3,700	-	1,720	1,590	13,110
Collection of tolls, rates, rents, &c. -	-	-	-	-	-	-	-	-	40	-	-	40
Collection of cattle trespass fines -	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries -	-	30	140	200	220	50	860	500	600	660	790	4,050
District post -	-	4,030	-	1,100	-	-	-	-	5,160	10,020	8,800	26,110
Sub-divisional establishments -	-	-	-	-	-	950	21,490	-	-	-	-	22,440
Miscellaneous establishments -	-	40	-	1,600	3,470	-	5,290	350	500	4,140	640	16,000
Office rent, rates, and taxes -	-	1,070	140	5,100	3,840	1,900	40,240	5,550	6,700	24,240	15,690	104,470
Miscellaneous -	-	8,600	100	500	770	600	19,260	1,500	1,900	7,780	18,670	59,680
Contributions -	-	1,140	2,600	4,600	1,990	4,100	40,350	9,550	5,000	25,220	5,830	100,380
	-	180	-	1,400	-	3,080	-	-	-	32,010	37,710	74,360
Public works -	-	43,800	167,100	243,000	255,100	112,100	1,128,500	577,700	500,100	748,800	789,600	4,565,800
	-	1,400	61,500	100,000	110,000	67,000	257,000	186,000	144,600	141,600	357,600	1,426,700
TOTAL EXPENDITURE -	£.	45,200	228,600	343,000	365,100	179,100	1,385,500	763,700	644,700	890,400	1,147,200	5,992,500
Debt Accounts -	-	-	-	4,000	2,500	1,200	27,500	-	15,000	48,200	15,100	113,500
Closing Balance -	-	-	40,553	21,647	8,695	894	5,018	1,000	11,538	14	69,196	158,555
GRAND TOTAL -	£.	45,200	269,153	368,647	376,295	181,194	1,418,018	764,700	671,238	938,614	1,231,496	6,264,555

* These districts are under the immediate administration of the Government of India.

REGULAR ESTIMATES, 1876-77.

No. 9.—LOCAL REVENUE AND RECEIPTS and EXPENDITURE, for the Year ending 31st March 1877.

LOCAL REVENUE AND RECEIPTS.		Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE		21,843	130,336	50,225	89,198	20,561	182,379	279,455	40,792	354,670	279,934	1,439,393
Taxes, Rates, and Cesses:												
On lands	-	5,200	83,000	40,620	25,000	22,020	163,520	640,000	194,500	545,350	223,190	1,942,400
On houses	-	200	180	1,150	5,570	-	15,800	39,660	3,600	40	-	66,200
Assessed taxes	-	3,100	-	14,500	100	-	-	-	-	-	-	17,700
Miscellaneous taxes:												
Octroi	-	100	950	-	-	-	-	50	4,300	-	-	5,400
Licenses	-	29,420	60	-	2,700	-	960	460	2,100	-	1,800	37,500
Miscellaneous	-	2,320	20	-	-	-	-	660	-	-	1,000	4,000
Departmental Receipts:												
Gaols	-	-	-	-	-	22,020	180,280	680,830	204,500	545,390	225,990	2,073,200
Registration	-	70	1,180	-	-	-	-	-	-	5,000	200	5,200
Police	-	1,500	3,000	660	-	-	4,000	7,400	-	-	-	9,300
Education	-	910	11,630	-	-	1,100	2,000	1,000	2,300	2,300	40	22,000
Medical	-	80	1,340	-	580	500	1,800	1,500	-	13,100	17,860	49,300
Printing	-	-	-	-	-	-	-	-	-	1,700	600	7,600
Marine	-	-	-	-	12,270	-	600	-	-	-	400	400
Miscellaneous Receipts:												
Tolls	-	2,600	14,200	5,900	3,230	4,100	50,100	68,000	51,000	37,000	30,970	267,100
Port dues	-	-	-	-	36,730	-	7,000	-	-	18,600	16,370	78,700
Interest	-	-	3,550	-	130	-	2,600	40	2,000	28,380	1,600	38,300
Rents	-	2,930	5,690	3,930	13,340	200	1,870	6,910	12,370	16,540	4,920	68,700
Sale of lands, houses, &c.	-	-	680	-	220	-	-	600	9,700	10,500	-	21,700
Cattle trespass fines	-	630	3,480	11,340	1,680	2,500	30,100	7,290	11,150	23,930	16,700	108,800
Miscellaneous fees and fines	-	4,370	1,920	250	5,540	-	20,120	3,400	680	4,560	33,050	75,200
Contributions	-	2,210	1,600	2,000	2,220	200	7,800	16,630	4,180	2,550	18,310	57,700
Sundry receipts	-	2,730	13,010	7,920	5,900	1,100	60,000	13,600	13,000	43,440	5,900	166,600
Contributions -												
Public Works	-	430	-	6,500	19,420	500	25,000	60	320	73,520	38,550	164,300
TOTAL REVENUE AND RECEIPTS		58,900	145,000	94,770	134,630	33,720	484,470	824,900	313,300	826,800	474,110	3,390,600
Debt Accounts		4,000	-	5,000	18,200	-	-	20,100	-	20,300	21,400	89,000
GRAND TOTAL		84,743	205,336	149,995	242,028	54,381	666,849	1,124,455	354,092	1,201,770	775,444	4,918,093

* These districts are under the immediate administration of the Government of India.

LOCAL EXPENDITURE.		Almure, Coorg, Indore, &c.*	Orissa	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds -	-	20	650	540	-	300	31,630	5,870	600	-	1,490	41,100
Collection of taxes and cesses -	-	270	80	-	1,830	-	-	2,970	12,890	-	6,260	24,300
Gaols -	-	1,130	-	-	-	-	-	-	-	-	870	1,500
Registration -	-	70	1,000	-	-	-	-	3,430	-	-	-	4,500
Police -	-	12,270	10,550	300	15,550	1,100	12,050	243,000	7,290	3,000	2,690	308,300
Education -	-	1,900	26,500	12,800	15,760	4,200	5,400	39,440	41,300	63,600	119,700	330,600
Medical -	-	5,360	4,930	4,300	2,160	-	8,970	9,390	14,060	28,100	16,530	93,800
Printing -	-	-	-	-	-	-	700	-	100	-	400	1,200
Marine -	-	-	-	-	30,100	-	2,400	-	-	7,630	25,270	65,400
Minor Establishments:												
General management -	-	3,000	2,540	2,340	4,670	300	31,100	14,690	10,250	10,160	10,350	89,400
Model farms -	-	-	1,260	-	-	-	-	2,800	-	-	130	5,200
Botanical and other public gardens -	-	1,010	760	2,850	3,920	-	2,100	250	2,400	3,370	3,560	19,100
Collection of tolls, rates, rents, &c. -	-	190	810	4,400	160	400	11,500	3,100	3,000	8,410	6,290	38,200
Collection of cattle trespass fines -	-	130	40	-	-	-	-	200	-	-	30	300
Cemeteries -	-	30	3,680	3,300	1,000	900	22,500	15,370	7,850	-	-	54,600
District post -	-	-	3,640	11,720	3,440	500	16,260	192,530	26,780	234,700	23,030	526,000
Miscellaneous establishments -	-	13,400	-	-	-	-	-	-	-	-	-	-
Miscellaneous -	-	17,760	12,730	24,610	13,190	2,100	83,460	228,940	49,980	256,640	43,390	732,800
Contributions -	-	4,690	7,160	13,450	2,310	1,900	39,280	13,180	4,800	75,390	59,240	221,400
Public works -	-	2,330	-	3,900	23,000	500	-	-	15,000	117,870	-	162,600
TOTAL EXPENDITURE -	£.	45,800	63,600	60,400	103,900	10,100	183,890	546,220	146,020	552,230	275,340	1,987,500
Debt Accounts -	-	14,500	72,000	25,400	62,900	25,300	321,810	229,780	191,780	397,970	320,460	1,661,900
CLOSING BALANCE -	-	60,300	135,600	85,800	166,800	35,400	505,700	776,000	337,800	950,200	595,800	3,649,400
GRAND TOTAL -	£.	2,100	-	5,000	17,200	100	-	2,300	-	12,800	-	39,500
	-	22,343	129,736	59,195	58,028	18,781	161,149	346,155	16,292	238,770	179,644	1,230,093
	-	84,743	265,336	149,995	242,028	54,281	666,849	1,124,455	354,092	1,201,770	775,444	4,918,993

* These districts are under the immediate administration of the Government of India.

W. Waterfield,
Officiating Comptroller General.
Thos. W. Keith,
Accountant.

Calcutta, Comptroller General's Office, }
27 April 1877.
India Office, }
14 May 1877.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, to be Printed, 15 May 1877.

LIST.

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- No. 8.—Capital and Revenue Accounts of the Indo-European Telegraph, to 31st March 1876, p. 43
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India Office, }
14 May 1877. }

LOUIS MALLET,
Under Secretary of State

No. 1. - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

R E C E I P T S.		£.	s.	d.
Balance on the 1st April 1875 - - - - -		2,796,370	6	
REVENUE:				
MINT:		£.	s.	d.
Proceeds of Sales of Indian Coins sent to this Country for Assay - - - - -		29	14	7
TELEGRAPH:				
Indo-European Telegraph - - - - -		17,122	1	8
MARINE:				
Sum realised on the decease of an Officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the Commutation of his Pension - - - - -		700	-	
INTEREST:		£.	s.	d.
Interest realised from investment of cash balance - - - - -		33,767	4	2
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England - - - - -		2,498	16	8
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - -		7	1	11
		36,273	2	9
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:				
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. - - - - -		11,434	13	8
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:		£.	s.	d.
Bengal Civil Service Annuity Fund - - - - -		1,907	6	7
Bengal Military Orphan Society - - - - -		17,843	14	11
Bengal Military Fund - - - - -		29,874	11	3
Madras - ditto - - - - -		17,304	-	2
Bombay - ditto - - - - -		11,266	2	1
Indian Navy Fund - - - - -		2,105	10	4
Bengal Medical Retiring Fund - - - - -		757	18	6
Madras Medical Fund - - - - -		278	3	4
Bombay Medical Retiring Fund - - - - -		227	6	9
		81,564	13	11
		92,999	7	7
MISCELLANEOUS:				
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - -		8,039	11	2
Recoveries on account of detention of Lighters - - - - -		715	7	4
Proceeds of sales of copies of Mr. Fergusson's Work on Tree and Serpent Worship - - - - -		625	2	6
Sale proceeds of other books, maps, and unserviceable stores, and receipts on sundry accounts - - - - -		913	16	-
Proceeds of sale of Chinchona Bark - - - - -		4,541	10	3
Carried forward - - - £.		14,835	7	3
		147,124	6	7
		2,796,370	5	4

No. 1.

of the GOVERNMENT of India, from 1st April 1875 to 31st March 1876.

DISBURSEMENTS.

EXPENDITURE:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND
DIRECT CLAIMS THEREON:

AND REVENUE:	£.	s.	d.	£.	s.	d.	£.	s.	d.
Law Charges in connection with Appeals from India, a portion of which is recoverable in India - - - - -	2,246	9	11						
Stores for India: For use in the Revenue Survey, &c. - - -	2,037	17	5						
				4,284	7	4			
FOREST:									
Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c. - - - - -	2,130	2	6						
Stores for India: Tools, Forest Seeds, &c. - - - - -	417	10	5						
				2,547	12	11			
CUSTOMS—Stores for India: Gauging Instruments, &c. - - -	-	-	-	144	3	-			
SALT:									
Passage from India and balance of salary of a mechanic employed in the Mayo Salt Mines - - - - -	87	11	5						
Stores for India: Gauging Instruments and Hydrometers - -	192	8	7						
				280	-	-			
OPIMUM:									
Stores for India: Machinery for use in Saw Mills attached to the Patna Opium Agency - - - - -	-	-	-	714	3	2			
STAMPS—Stores for India - - - - -	-	-	-	35,270	7	2			
MINT:	£.	s.	d.						
Cost of Assay of Indian Coins - - - - -	40	5	-						
Stores for India - - - - -	25,309	7	7						
				25,349	12	7			
POST OFFICE:									
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - -	48,000	-	-						
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad - - - - -	4,800	-	-						
Pay of the Director General while on special duty, and compensation awarded on recovery of stamps saved from the wreck of the "Dhoolia" - - - - -	2,471	15	11						
	55,271	15	11						
Stores for India - - - - -	9,855	4	4						
				65,127	-	3			
TELEGRAPH:									
Indo-European Telegraph - - - - -	13,317	15	3						
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Viet. c. 39) - - - - -	18,027	-	-						
Indian Telegraph Department: Absentee allowances - - - -	3,899	1	1						
Ditto: Pay and travelling expenses of the Director General while on special duty, share of Expenses of International Telegraph Office at Berne, &c. - - - - -	2,540	-	2						
	37,783	16	6						
Telegraph Lines in India—Stores for India - - - - -	47,377	17	-						
				85,161	13	6			
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:									
His Highness Maharajah Duleep Sing - - - - -	-	-	-	19,335	17	-			
							238,214	16	11
CHARGES ON THE REVENUE OF INDIA:									
INTEREST ON DEBT:									
Interest on Loans contracted in England:	£.	s.	d.						
East India Bonds - - - - -	159,868	-	-						
India Debentures - - - - -	232,000	-	-						
India 5 per Cent. Stock - - - - -	860,007	6	2						
India 4 per Cent. Stock - - - - -	863,176	13	-						
	2,115,051	19	2						
Dividends on the Indian Transfer Loan - - - - -	45,803	-	1						
				2,160,854	19	3			
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India - - - - -	-	-	-	532	14	6			
Carried forward - - - £.	2,161,387	13	9	238,214	16	11			

No. 1.—AN ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	14,835	7	3	147,124	6	7	2,796,370	5	4
RECEIPTS—continued.									
REVENUE—continued.									
MISCELLANEOUS—continued.									
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon - - -	278	5	8						
Receipts in respect of the India Museum, for admissions, sale of guide-books, &c. - - -	264	3	2						
From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office - - -	735	12	-						
Refund in respect of a Civil Absentee Allowance, and sundry small sums over-issued in previous years - - -	135	19	11						
Recoveries for Stamps on Civil Servants' Bonds - - -	51	-	-						
Refund by the Directors of Convict Prisons of sums paid by this Office for the maintenance in Tasmania, since the expiration of his original sentence, of a convict transported from India - - -	509	19	4						
Royal India Lunatic Asylum, Ealing: £. s. d.									
Pay, pensions, &c. of inmates appropriated to their maintenance - - -	1,925	3	1						
Sale of farm produce, &c. - - -	97	1	8						
	2,022	4	9						
ARMY:									
Value of clothing, accoutrements, &c. in possession of regiments on their transfer from the Indian to the British Establishment - - -	17,728	13	11			18,832	12	1	
Proceeds of sales of unserviceable military stores, &c. - - -	1,674	16	7						
Indian Troop Service: Receipts from the Admiralty, retrenchments on account of messing, &c. - - -	84,895	7	5						
Passage of Officers and Troops: Retrenchments on account of messing, &c. - - -	390	15	11						
Refund of sums over-issued to the War Office in the year 1873-74 - - -	1,155	9	5						
Indian Service Family Pension Fund - - -	1,303	10	8						
						107,148	13	11	
PUBLIC WORKS:									
Royal Indian Engineering College: £. s. d.									
Fees from students - - -	16,546	13	4						
Sale of provisions, farm produce, &c. - - -	1,004	4	1						
	17,550	17	5						
Rent, &c. of houses acquired from the East India Irrigation and Canal Company - - -	267	2	10						
						17,818	-	3	
Carried forward - - - £.						290,928	12	10	
						2,796,370	5	4	

the Government of India, from 1st April 1875 to 31st March 1876—continued.

Brought forward - - -

£.	s.	d.	£.	s.	d.
2,161,387	13	9	238,214	16	11

DISBURSEMENTS—continued.

CHARGES ON THE REVENUE OF INDIA—continued.

ADMINISTRATION:

England:

	£.	s.	d.	£.	s.	d.
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board -	136,859	3	2			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 -	4,409	12	-			
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. -	21,924	12	1			
Expenses attending the Extension of the India Store Depot -	3,252	15	6			
Law Charges -	2,347	9	11			
Bank of England and Bank of Ireland for Management of Debt -	18,385	6	2			
Postage of Despatches to and from India -	6,381	12	2			
Stationery, Printing, and Bookbinding -	8,708	11	7			
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, and various petty Charges -	16,740	3	7			

219,009 6 2

India:

Passage and Outfit of the Governor General of India, the Governor of Madras, and two Members of the Council of the Governor General -	9,200	-	-			
Expenses attending the deputation of Sir Louis Mallett, C.B., to India -	1,750	-	-			
Portraits of Lords Amherst, Canning, and Lawrence, for Government House, Calcutta -	709	7	-			
Books and Newspapers supplied to India, not invoiced as Stores -	2,306	9	7			
				13,965	16	7

232,975 2 9

Stores for India: Stationery, Printing Materials, Currency Notes, &c. -	209,031	9	4			
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442,006 12 1

NON DEPARTMENTS:

India Museum and Department of the Reporter on the Products of India: Salaries and allowances of the Staff, Pay of Police, and Contingent Expenses -	13,260	10	8			
Freight back to India of a Jewelled Chudder exhibited at the Vienna Exhibition of 1873 -	200	-	-			
Expenses in connection with the Indian Department at the International Exhibition in London -	221	3	2			
Expenses in connection with the Indian Department at the Philadelphia Exhibition of 1876 -	719	14	6			
Expenses of Survey and other Maps and Charts relating to India -	837	4	2			
Freight from India of Iron Ore and Limestone, and cost of Experiments therewith -	428	9	8			
Special Pay, Passage to India, and Contingent Expenses of Dr. Hunter, employed in compiling the Bengal Gazetteer -	1,986	10	1			
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure -	3,420	-	10			
	21,073	13	1			
Stores for India -	14,714	8	1			

35,788 1 2

Carried forward - - -

£.	s.	d.	£.	s.	d.
2,639,182	7	-	238,214	16	11

NO. 1.—AN ACCOUNT of the Receipts and Disbursements of the Home Treasury.

[illegible]

Government of India, from 1st April 1875 to 31st March 1876—continued.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	2,639,182	7	-	238,214	16	11
DISBURSEMENTS—continued.									
CHARGES ON THE REVENUE OF INDIA—continued.									
LAW AND JUSTICE:									
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports -	147	-	5						
Maintenance in Tasmania of Convicts transported from India -	117	3	10						
	264	4	3						
Stores for India: Books, Iron Safes, &c. - - - - -	1,207	1	10						
				1,471	6	1			
NAVY:									
Pensions and Retired Allowances - - - - -	47,996	17	7						
Warrant and Absentee Allowances - - - - -	577	1	8						
Commutation of Pensions of Officers of the late Indian Navy -	1,605	14	6						
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas - - - - -	67,730	11	11						
Passages from India and Pay of Naval Officers, Marine Engineers, &c. - - - - -	186	8	5						
	118,096	14	1						
Stores for India, including payments on account of Steam and other Vessels - - - - -	80,322	7	8				198,419	1	9
ECCLESIASTICAL:									
Passage and Outfit of Chaplains on appointment - - - - -	900	-	4						
Stores for India: Altar-cloths, Communion-plate, Bibles, &c. -	155	9	-				1,055	9	-
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:									
Mission to the Court of Persia - - - - -	12,000	-	-						
Special Mission of Major General Sir F. J. Goldsmid, K.C.S.I., C.B., to Persia - - - - -	329	13	6						
Expenses attending the Visit of His Royal Highness the Prince of Wales to India - - - - -	1,500	-	-						
Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - -	1,000	-	-						
Salary of the Consul at Jeddah, &c. - - - - -	167	15	11						
	14,997	9	5						
Stores for India: For use at Political Agencies - - - - -	295	19	5				15,293	8	10
PENSION, ANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:									
Pensions and Retired Allowances - - - - -	218,276	3	9						
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company - - - - -	8,444	18	5						
Popular Fund Pensions - - - - -	759	11	4						
Annuities of the Madras Civil Funds of 1800 and 1814 - - -	1,600	-	-						
Annual Donation to the Bengal Civil Fund - - - - -	2,500	-	-						
Gratuities - - - - -	150	-	-						
Special Grant to Mr. C. Forjett, late Commissioner of Police, Bombay, in recognition of his highly meritorious services -	1,000	-	-						
Grant of a sum equal to one half year's salary of the late Bishop of Bombay, paid to his representatives under Act 3 & 4 Will. 4, c. 85, s. 97 - - - - -	1,186	13	4						
Gratuities granted on retirement to members of the Uncovenanted Service of India not entitled to Pensions - - - - -	1,197	6	4						
Relief to distressed Natives of India - - - - -	189	8	9						
Carried forward - - - £.	235,304	1	11	2,855,421	12	8	238,214	16	11

No. 1.—AN ACCOUNT of the Receipts and Disbursements of the Home Treasury.

the Government of India, from 1st April 1875 to 31st March 1876—continued.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	235,304	1	11	2,855,421	12	8	238,214	16	11
DISBURSEMENTS—continued.									
CHARGES ON THE REVENUE OF INDIA—continued.									
PENSION, RETIRED, AND COMPASSIONATE ALLOWANCES—continued.									
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - -	355	-	-						
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:									
	£.	s.	d.						
Bengal Civil Service Annuity Fund -	141,638	9	3						
Madras Civil Service - ditto - -	83,125	-	4						
Annuity Branch of the Bombay Civil Fund	37,027	14	3						
Bengal Military Orphan Society - -	56,537	7	6						
Bengal Military Fund - - - -	167,655	19	10						
Madras - ditto - - - -	160,320	17	10						
Bombay - ditto - - - -	111,999	19	8						
Indian Navy Fund - - - -	10,509	14	7						
Bengal Medical Retiring Fund - -	46,830	9	6						
Madras Medical Fund - - - -	78,155	-	-						
Bombay Medical Retiring Fund - -	11,050	9	11						
	904,851	2	8						
				1,140,510	4	7			
MISCELLANEOUS:									
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - -	14,676	12	5						
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics; and other Expenses - - - -	6,901	12	5						
Maintenance of Lunatics, elsewhere than in the Royal India Lunatic Asylum - - - -	668	5	9						
Books relating to India - - - -	1,538	18	8						
Grant to Professor Max Müller, in special recognition of his Services in connection with the editing and printing of the "Rig Veda" - - - -	2,000	-	-						
Subscription to the Royal Asiatic Society - - - -	210	-	-						
Cost and Freight to India of Insignia of the Order of the Star of India - - - -	3,336	18	3						
Miscellaneous Charges on Stores for India that cannot be distributed under the several Services to which the Stores are chargeable: Lighterage, Dock Dues, General Average, Packing, &c. - - - -	1,946	3	2						
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - -	5,292	8	9						
Remuneration to a Member of the Special Committee appointed to revise Statistical Records and Returns received from India -	300	-	-						
Salary of British Delegate to the Egyptian Board of Health, for three years to December 1873, and contingent Expenses of the Agent to the Government of India in Egypt - - - -	327	11	8						
Payments on account of a Window to be erected in the Cathedral at Calcutta in memory of the late Earl of Mayo - - - -	570	-	-						
Composition in lieu of Stamp Duty on India Bonds and Debentures - - - -	250	-	-						
Stamps on Bills of Exchange drawn on India; binding 25 copies of Dr. Carter's Work on Leprosy; return Passage to India of a Native of that country; charges attending the Transit of Lord Mayo's Horses through Egypt (the repayment having been included among Revenue Receipts in India), &c. - - - -	363	5	11						
Cost of Stamps on Civil Servants' Bonds, recovered and brought to account under Miscellaneous Receipts - - - -	48	15	-						
				38,430	12	-			
Carried forward - - - - £.	-	-	-	4,034,362	9	3	238,214	16	11

of the Government of India, from 1st April 1875 to 31st March 1876—continued.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward	-	-	-	4,034,362	9	3	238,214	16	1
DISBURSEMENTS—continued.									
CHARGES ON THE REVENUE OF INDIA—continued.									
MILITARY FURLOUGH AND ABSENTEE ALLOWANCES:									
Covenanted Civil Service	-	-	-	106,951	4	5			
Uncovenanted Service	-	-	-	32,929	17	11			
Military Officers in Civil employ	-	-	-	88,549	15	2			
							228,430	17	6
PROVINCIAL SERVICES—INDIA:									
Passage and Outfit of Educational Officers on appointment	-	-	-				300	-	-
ARMY:									
<i>Effective:</i>									
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry	£.	s.	d.	320,000	-	-			
Furlough Allowances of Officers of the Indian Service				202,344	16	1			
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery				115,574	10	9			
Advances to Regiments proceeding to India				13,106	12	4			
Pay and Allowances during Voyage, of Regiments returning from India				5,120	16	10			
Contribution towards the maintenance of the School of Music at Kneller Hall				472	-	-			
Indian Troop Service				333,785	17	2			
Passage of Officers and Troops otherwise than in Troop Ships				18,234	9	3			
Purchase of Stallions				12,942	14	6			
Cost of Medals				211	11	6			
Outfit Allowance of Indian Cadets on completion of their studies at Sandhurst				1,050	-	-			
Pay of Officers appointed in succession to Subalterns of the British Army admitted as Probationers in the Indian Staff Corps				188	1	-			
Pay of Surgeons at Netley and their Allowances on Appointment, &c.				2,435	17	1			
Expenses incurred by Officers acquiring Scientific Knowledge				877	2	-			
Freight from India of unserviceable Military Stores, &c.				668	6	11			
One third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said				121	7	9			
Pay and Expenses of Military Officers on special duty in connection with Ordnance Stores; Pay and Travelling Expenses of Civil Master Armourer, of Artisans for Gun Factory and Gunpowder Works in India, &c.				841	15	1			
				1,027,985	18	3			
Stores for India				1,096,947	5	3			
				2,124,933	3	6			
Carried forward	£.			2,124,933	3	6	4,263,093	6	9
							238,214	16	1

No. 1.—AN ACCOUNT of the Receipts and Disbursements of the Home Treasu

	£.	s.	d.		£.	s.	d.
Brought forward - - -	290,928	12	10		2,796,370	5	
Carried forward - - - £.	290,928	12	10		2,796,370	5	4

the Government of India, from 1st April 1875 to 31st March 1876—continued.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	2,124,933	3	6	4,263,093	6	9	238,214	16	11
DISBURSEMENTS—continued.									
CHARGES ON THE REVENUE OF INDIA—continued.									
Non-Effective :									
	£.	s.	d.						
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India - - - - -	350,000	-	-						
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - -	906,338	14	9						
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance -	75,775	1	3						
Lord Clive's Fund: Pensions - - - -	121,908	-	11						
Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - -	1,589	-	-						
Indian Service Family Pension Fund - -	401	12	2						
Charge to India for cost of absorption of Supernumerary Commissions in British Regiments -	450	-	-						
Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their retirement from the Service - - - - -	1,800	-	-						
				1,458,262	9	1			
							3,583,195	12	7
PUBLIC WORKS, ORDINARY :									
Royal Indian Engineering College :									
Cost of Furniture, &c. - - - -	160	10	7						
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - - - - -	23,604	14	2						
				23,765	4	9			
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. -				2,524	11	6			
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - -				24,406	2	8			
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - - -				22,789	11	9			
Passages from India and issues of Pay, &c., of Engineers and others employed in the Public Works Department in India - - -				299	13	3			
Ground Rent, Insurance and Taxes in respect of Houses acquired from the East India Irrigation and Canal Company - - -				214	6	10			
				73,999	10	9			
Stores for India - - - - -				20,649	15	7			
							94,649	6	4
EXPENDITURE CONSEQUENT ON FAMINE IN BENGAL :									
Balance of pay of Railway Engine-drivers, &c., employed in connection with Famine Relief, cost of Maps of Famine Districts, &c. - - - - -							587	9	-
									7,941,525 14 8
TOTAL EXPENDITURE (excluding Guaranteed Interest and Public Works Extraordinary) carried forward £.									8,179,740 11 7

Government of India, from 1st April 1875 to 31st March 1876—continued.

£. s. d.

Brought forward - - - 8,179,740 11 7

DISBURSEMENTS—continued.

CHARGES ON THE REVENUE OF INDIA—continued.

GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES
UNDER THEIR RESPECTIVE DEEDS OF CONTRACT, INCLUDING INTEREST ON
DEBENTURE BONDS:

	£.	s.	d.
Bombay, Baroda, and Central India Railway Company - - -	387,545	15	8
Eastern Bengal Railway Company - - - - -	130,748	6	1
East Indian Railway Company - - - - -	1,464,649	10	2
Great Indian Peninsula Railway Company - - - - -	1,131,623	6	-
Madras Railway Company - - - - -	508,114	7	5
Oude and Rohilkund Railway Company - - - - -	255,956	10	-
Scinde, Punjab, and Delhi Railway Company - - - - -	551,202	-	-
South Indian Railway Company - - - - -	177,062	9	6
Madras Irrigation and Canal Company - - - - -	49,983	6	-
			4,656,885 10 10

PUBLIC WORKS, EXTRAORDINARY:

	Stores.			Other Charges.			
	£.	s.	d.	£.	s.	d.	
State Railways - - - - -	732,362	4	-	7,026	13	8	739,388 17 8
Irrigation Works - - - - -	4,269	3	9	-	-	-	4,269 3 9
Discharge of Debentures issued in exchange to Holders of Debentures of the Calcutta and South Eastern Railway Company - - - - -	-	-	-	4,250	-	-	4,250 - -
£.	736,631	7	9	11,276	13	8	747,908 1 5

TOTAL EXPENDITURE (including Guaranteed Interest and Public Works } £. 13,584,534 3 10
Extraordinary) - - - - - }

ADVANCES REPAYABLE:

For purchase, &c. of Malt Liquor on behalf of the Imperial Government, &c. - - - - -	5,837	3	3
For purchase of Coal for the use of the East India Squadron, &c. on the occasion of the Visit of His Royal Highness the Prince of Wales to India - - - - -	4,410	17	3
On account of the Abyssinian Expedition - - - - -	1,484	5	-
			11,732 5 6

Carried forward - - - £. 13,596,266 9 4

No. 1.—AN ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—continued.

Brought forward - - - £. s. d. 4,301,324 9

INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.

On account of Capital, under their respective Deeds of Contract :	£.	s.	d.	
Bombay, Baroda, and Central India Railway Company -	510	6	8	
East Indian Railway Company - - - - -	1,046,889	16	7	
Madras Railway Company - - - - -	626,035	-	-	
Oude and Rohilkund Railway Company - - - -	37	10	-	
				1,673,472 13 3
On account of Transfer Fees, Recoveries on account of Insurance, &c. :				
Bombay, Baroda, and Central India Railway Company -	2,855	8	8	
Eastern Bengal Railway Company - - - - -	177	2	9	
East Indian Railway Company - - - - -	1,087	5	5	
Great Indian Peninsula Railway Company - - -	3,895	14	8	
Madras Railway Company - - - - -	450	2	1	
Oude and Rohilkund Railway Company - - - -	1,533	8	-	
Scinde, Punjab, and Delhi Railway Company - -	1,352	8	10	
South Indian Railway Company - - - - -	2,028	8	9	
				13,429 19 2
				1,686,902 12

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Repayments by Her Majesty's Treasury and other Public Departments :	£.	s.	d.	
Of Advances in India on account of the Emigration of Coolies	38,522	15	7	
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - - - - -	3,792	17	7	
Of Pensions paid in India to Out-pensioners of Chelsea Hospital - - - - -	10,277	17	4	
Of Supplies to Her Majesty's Ships on the East India Station - - - - -	7,149	9	9	
On account of Timber supplied from British Burmah to the Government of the Cape of Good Hope - -	7,543	14	6	
Of sundry Advances made in India on behalf of the Imperial Government - - - - -	11,716	-	1	
Of Disbursements in India on account of the Abyssinian Expedition - - - - -	15,387	3	7	
				94,389 18 5
Miscellaneous Receipts - - - - -				17,480 - 8
Bills of Exchange on India - - - - -				12,389,613 5 10
				12,501,483 4
				18,489,710 7

India Office, 7 December 1876.

India Audit Office,
30 April 1877.

I certify that this Account has been examined under my directions; and that

Government of India, from 1st April 1875 to 31st March 1876—continued.

		£.	s.	d.
DISBURSEMENTS—continued.				
Brought forward - - -		13,596,266	9	4
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.				
Account of Stores, Establishment Charges, &c.; and for discharge of Debentures:		£.	s.	d.
Bombay, Baroda, and Central India Railway Company - - - -	41,386	13	11	
Eastern Bengal Railway Company - - - - -	30,530	2	6	
East Indian Railway Company - - - - -	1,434,031	13	6	
Great Indian Peninsula Railway Company - - - - -	246,811	6	2	
Madras Railway Company - - - - -	584,999	19	6	
Nude and Rohilkund Railway Company - - - - -	40,427	6	9	
Punjab, and Delhi Railway Company - - - - -	56,433	-	8	
South Indian Railway Company - - - - -	462,457	6	7	
		2,897,077	9	7
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.				
Advances on account of the Bengal, Madras, and Bombay Civil Funds - -	148,500	-	-	
H.M.'s Postmaster General, on account of Postage collected in India -	57,631	19	6	
Ditto - - ditto - - on account of Sums received in India for Money Orders - - - - -	36,625	11	4	
Remittances, Remittances by Administrators General, &c. - - -	473,165	19	9	
Miscellaneous Payments to be brought to charge or recovered in India - -	136,890	13	11	
Supplies supplied to the Calcutta Mint for Coinage purposes - - - - -	56,873	6	4	
Chargeable to Provincial and Local Funds; to Foreign States; and against sums derived from Roorkee and other Workshops - - - - -	166,780	-	9	
		1,076,467	11	7
TOTAL DISBURSEMENTS - - - £.		17,569,811	10	6
BALANCE on the 31st March 1876, including Sums in the hands of Sub-Accountants - -	919,898	16	6	
		£.	18,489,710	7 -

Thos. W. Keith, Accountant.

Subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS from 1st April 1875 to 31st March 1876, prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

1. In my Report for the year 1874-75, I stated that, with respect to the amounts overpaid in the year 1873-74, the whole of the sums had been adjusted with the exception of one amount of 45 l.; this sum has now been written off as a bad debt.

Of the surcharges which still remained unadjusted, amounting to 53 l. 5 s. 6d., the whole have now been adjusted, with the exception of 2 l. 19 s., which still remains to be recovered.

I have, however, again to report that no voucher or certificate has been received in support of a sum of 50 l. advanced in aid of the publication of a scientific work. The advance in question having been made in 1873, more than three years have elapsed since the date of the issue, but no account or voucher for the expenditure of this sum has as yet been rendered.

2. The surcharges which remained due at the close of the year 1874-75, have been recovered or written off with the exception of a sum of 5 l. 1 s. 6 d.

The payments made without authority or vouchers have been adjusted, and the various overpayments have been repaid.

I will now notice the questions which have arisen on examination of the present account:—

RECEIPTS.

3. "Proceeds of sale of Chinchona Bark - - - - - £. 4,541. 10 s. 3 d."

No documents having been furnished in support of this receipt, I am unable to certify to its correctness.

PAYMENTS.—FOREST.

4. "Allowances to successful candidates for the Indian Forestry Department, advances of pay and passage to India on appointment, fees to professors for instruction, expenses of officers of the Department visiting forests, &c. - - - - - £. 2,130. 2 s. 6 d."

Under this head I have to state that a sum of 72 l. was advanced to a Monsieur Nanquette for the purpose of defraying the expenses of certain students, who had been sent to France for their instruction in forestry, conditionally on his reporting that the sum had been properly spent. No account has, however, been rendered respecting the expenditure of this amount.

A payment of 6 l. has also been made to Colonel Pearson, but no details of the disposal of this sum have been given.

I have therefore no alternative but to disallow these two amounts.

POST OFFICE.

5. "Payments under the Postal arrangements with the Lords of Her Majesty's Treasury - - - - - £. 48,000."

No vouchers for the expenditure have as yet been received.

In my Report for the year 1874-75, I expressed a hope that for the future the accounts would be rendered in time for examination before the publication of my annual Report.

This hope has not been realised this year, but in a letter, dated 2nd January 1877, Mr. Blackwood says, "The Postmaster General desires me to state that every effort shall be made to prepare the account for the succeeding year before the end of February 1878, although at this moment no definite promise to such effect can be given."

ADMINISTRATION (ENGLAND).

6. "Salaries, &c. - - - - - £. 136,859. 3 s. 2 d."

In the course of the examination of this portion of the account, it appeared that three gentlemen had been appointed permanent copyists in the Political Department, who had not received certificates of qualification from the Civil Service Commissioners.

On inquiring as to the grounds on which these gentlemen had been exempted from the operation of the Orders in Council on this subject, enforced by Section 16 of 21 & 22 Vict. c. 106, I received a reply from which I quote the following extract: "Understanding that the situations referred to, although inferior to many others in rank and emoluments, are separate and distinct offices, subject to no limit as to the age of appointment, and not involving a claim to succession by seniority, nor accompanied by any circumstance through which they can be correctly termed 'junior,' relatively to other situations, I think that the proviso in Section 16 of 21 & 22 Vict. c. 106, does not apply to them, and that these holders do not require certificates from the Civil Service Commissioners."

As, however, I had reason to believe that this ruling was contrary to the practice which obtains in all the Departments of the Imperial Government, I caused a letter to be addressed to the Civil Service Commissioners on the subject, and in reply they state that they fully concur in my opinion that these gentlemen should have obtained certificates of qualification.

Since the receipt of the letter from the Civil Service Commissioners before adverted to, the subject has been referred for legal advice, and I have been informed that the course adopted by the India Office is in accordance therewith. In consequence of this decision I propose to take no further steps in the matter, but as the question is of some importance, I have deemed it desirable to notice it.

7. "Stores Department - - - - - £. 21,924. 12 s. 1 d."

Two sums of 10 s. 6 d. and 1 s. 6 d. have been overpaid, and must therefore be disallowed.

ARMY—EFFECTIVE.

8. "Furlough allowances of officers of British regiments serving in India, and pay of Colonels Commandant of Artillery - - - - - £. 115,574. 10 s. 9 d."

Of this amount 428 l. 9 s. 7 d. has been overpaid, and must consequently be disallowed in the present account.

9. "Indian Troop Service - - - - - £. 333,785. 17 s. 2 d."

A question of some importance having arisen in the examination of the vouchers for this service, upon which no decision has yet been arrived at, I am at present unable to certify to the correctness of the account, but I would at the same time remark that sums amounting to 44 l. 19 s. 10 d., due on account of messing, not having been recovered, must be surcharged.

10. "Stores for India - - - - - £. 1,096,947. 5 s. 3 d."

£. 43. 9 s. 11 d., the amount of fines due by certain contractors, not having been received during the period of the account, must be surcharged.

PUBLIC WORKS—ORDINARY.

11. "Royal Indian Engineering College - - - - - £. 23,765. 4 s. 9 d."

In my Report on the College account for the year 1874-75, I observed that "the balance of the account is correct, with the exception of an amount which is now in course of adjustment."

This amount has now been settled.

As regards the present account, 1 *l.* 19 *s.* 6 *d.* having been overpaid, must be disallowed.

EXPENDITURE CONSEQUENT ON FAMINE IN BENGAL.

12. "Balance of pay of railway engine-drivers, &c., employed in connection with Famine Relief, &c. - - - - - £. 587. 9 *s.*"

No vouchers having been supplied for sums amounting to 27 *l.* 11 *s.* 8 *d.*, the amount must be disallowed.

13. In conclusion, I would remark that, in the course of the examination of this account my attention has been directed to the mode in which stores purchased to replace those lost in transit are accounted for.

By the system now in force it appeared to me that a false impression might be conveyed as to the value of the stores received in India; as, for example, supposing some cases of stationery to be lost on passage, the amount of the stores purchased to replace those lost would be entered under the head of Stationery, and consequently India would be represented as having received a larger amount of stationery than has been the case; I therefore ventured to suggest that under "Miscellaneous," a new heading should be introduced to the following effect:—

"Replacement of Stores lost in conveyance to India, and other expenses incurred thereon, through Insurance or Non-insurance and Freight, &c."

To this suggestion it has been urged, in reply, that "according to the present system the several heads of account are at times charged with the cost of a second supply of stores, which is equivalent to a charge for insurance, whereas under the course proposed by the Auditor, those heads of stores would not be charged with any insurance at all, and the head 'Miscellaneous' would be unnecessarily increased."

14. It will be seen on reference to the account that the balance on 31st March 1876 was 919,898 *l.* 16 *s.* 6 *d.*, but this amount should be increased by the addition of the following sums:—

	£.	s.	d.
Surcharges - - - - -	96	10	3
Payments made without vouchers - - - - -	155	11	8
Over-payments - - - - -	431	1	1
£.	683	3	-

The balance on the account will therefore be 920,581 *l.* 19 *s.* 6 *d.*

India Audit Office, }
30 April 1877. }

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES purchased between 1st April 1875 and 31st March 1876, prepared and submitted to Parliament, and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

1. IN my Report on the account for the year 1874-75, it was stated that stores amounting in value to 2,920 £. had been ordered in excess of the amount sanctioned. The requisite authority for the purchase of these stores has now been obtained.

2. I have still to report that the whole of the returned packing accounts have not been received; I am therefore unable to certify to the correctness of the account.

I am, however, happy to say that the number of returned packing accounts which remain undelivered are smaller than on any previous occasion.

India Audit Office, }
30 April 1877. }

Walter Carew Cocks, Auditor.

No. 2.

AN ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

		£.	
	Balance on the 1st April 1876	-	919,899
REVENUE:			
MINT:			
	Proceeds of Sales of Indian Coins sent to this Country for Assay	£. 26	
TELEGRAPH:			
	Indo-European Telegraph	14,766	
MARINE:			
	Refund of over-payment in the year 1875-76 in respect of Stores for India	13	
INTEREST:			
	Interest realised from investment of cash balance	£. 9,180	
	Interest accrued due on East India Bonds and India Debentures at the time of sale	15,185	
	Interest on India debt, remaining unclaimed for 10 years, repaid by the Bank of England	1,963	
	Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th section of Act 36 Vict. c. 17	13	
		26,291	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
	Subscriptions to Widows' Funds of the Home Establishment, Fees, &c.	12,050	
	Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:		
	£.		
	Bengal Civil Service Annuity Fund	1,656	
	Bengal Military Orphan Society	19,215	
	Bengal Military Fund	30,411	
	Madras - ditto	18,173	
	Bombay - ditto	10,588	
	Indian Navy Fund	1,840	
	Bengal Medical Retiring Fund	166	
	Madras Medical Fund	280	
	Bombay Medical Retiring Fund	203	
		82,532	
		94,582	
MISCELLANEOUS:			
	Repayment by the Imperial Government of one moiety of the expenses attending the Special Mission to Seistan	12,693	
	Fines and Penalties incurred by Contractors in providing Stores and Freight	8,870	
	Recoveries on account of detention of Lighters	202	
	Sale proceeds of Stores salvaged <i>ex</i> "Dhoolia," "St. Malo," and "City of Halifax"	1,946	
	Subscriptions from Chambers of Commerce, &c., for copies of Work on the Textile Manufactures of India	750	
	Conscience money	500	
	Sale proceeds of books, maps, and unserviceable stores, and receipts on sundry accounts	744	
	Proceeds of sale of Chinchona Bark	9,604	
	Rent of Wharf adjoining the India Store Depot, and the proportion of rates and taxes chargeable thereon	448	
	Receipts in respect of the India Museum, for admissions, sale of guide-books, &c.	4,200	
	Carried forward	£. 39,957	135,678
			919,899

No. 2.

the GOVERNMENT of India, from 1st April 1876 to 31st March 1877.

DISBURSEMENTS.

EXPENDITURE:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE,
AND DIRECT CLAIMS THEREON:

	£.	£.	£.
REVENUE:			
Law charges in connection with appeals from India, a portion of which is recoverable in India - - - - -	576		
Stores for India: For use in the Revenue Survey, &c. - - - - -	1,916	2,492	
REST:			
Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c. - - - - -	1,881		
Stores for India: Tools, &c. - - - - -	117	1,998	
ON SPIRITS AND DRUGS— Stores for India: Hydrometers, &c. - - - - -		64	
STAMPS— Stores for India: Books, &c. - - - - -		11	
WIRE— Stores for India: Wire rope for use in the Mayo Salt Mines - - - - -		3,051	
BOTTLES— Stores for India: Bottles for the Benares Opium Agency - - - - -		3	
STAMPS— Stores for India - - - - -		25,130	
MINT:			
Cost of Assay of Indian Coins, and passage to India of a Mint Engineer - - - - -	124		
Stores for India - - - - -	39,605	39,729	
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - -	62,170		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad - - - - -	3,600		
Compensation awarded on recovery of stamps saved from the wreck of the "Dhoolia" - - - - -	13		
	65,783		
Stores for India - - - - -	9,823	75,606	
TELEGRAPH:			
Indo-European Telegraph - - - - -	12,820		
Red Sea and India Telegraph: Moiety of annuity payable to shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) - - - - -	18,027		
Indian Telegraph Department: Absentee allowances - - - - -	6,744		
Ditto: Pay and Travelling Expenses of the Director General while on special duty; cost of re-galvanizing Telegraph Wire; Share of Expenses of International Telegraph Office at Berne, &c. - - - - -	2,643		
	40,234		
Telegraph lines in India—Stores for India - - - - -	61,443	101,677	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:			
His Highness Maharajah Duleep Sing - - - - -		21,067	
CHARGES ON THE REVENUE OF INDIA:			270,828
INTEREST ON DEBT:			
Interest on Loans contracted in England: £.			
East India Bonds - - - - -	179,868		
India Debentures - - - - -	284,000		
India 5 per Cent. Stock - - - - -	860,000		
India 4 per Cent. Stock - - - - -	943,183		
Temporary Loan - - - - -	4,931		
Outstanding Dividend on East India Stock - - - - -	13		
	2,271,995		
Dividends on the Indian Transfer Loan - - - - -	44,968	2,316,963	
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks			
Men returned from India - - - - -		602	
Carried forward - - - £.		2,317,565	270,828

No. 2.—AN ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.	£.	£.
Brought forward - - -	39,957	135,678	919,899
RECEIPTS— <i>continued.</i>			
REVENUE— <i>continued.</i>			
MISCELLANEOUS— <i>continued.</i>			
From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office -	740		
Refund in respect of a Civil Absentee Allowance and a small sum over-issued in the year 1875-76 - - - - -	50		
Royal India Lunatic Asylum, Ealing:			
Pay, pensions, &c. of inmates appropriated to their maintenance - - - - -	1,454		
Sale of farm produce, &c. - - - - -	91		
	1,545		
ARMY:		42,292	
Amount recovered from the War Office in respect of Pensions granted, subsequently to the cessation of the Capitation Rate, to Soldiers for service in India, and paid to Imperial Revenues; those pensions having been subsequently capitalised from the date of grant - - - - -	9,911		
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment -	5,855		
Proceeds of sales of unserviceable military stores, &c. - - -	5,924		
Value of stores returned to Woolwich on completion of the inquiry by the late Special Committee on Field Artillery for India, Discharge Purchase Money, &c. - - - - -	236		
Indian Troop Service: Receipts from the Admiralty, retrenchments on account of messing, &c. - - - - -	17,798		
Passage of Officers and Troops: Retrenchments on account of messing, &c. - - - - -	223		
Refund of over-payments in the year 1875-76, in respect of stores for India, Furlough Pay, &c. - - - - -	343		
Indian Service Family Pension Fund - - - - -	1,708		
		41,998	
PUBLIC WORKS:			
Royal Indian Engineering College: £.			
Fees from Students - - - - -	16,336		
Sale of provisions, farm produce, &c. - - - - -	858		
	17,194		
Rent, &c., of houses acquired from the East India Irrigation and Canal Company - - - - -	351		
		17,545	
Carried forward - - - £.		237,513	919,899

the Government of India, from 1st April 1876 to 31st March 1877—continued.

	£.	£.	£.
Brought forward - - -	- - -	2,317,565	270,828
DISBURSEMENTS—continued.			
CHARGES ON THE REVENUE OF INDIA—continued.			
ADMINISTRATION:			
England:	£.		
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board -	134,907		
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - -	4,651		
Store Department: Wages of labourers, cartage, fees to surveyors, ground rent of premises, rates and taxes, repairs, supplies, &c. - - - - -	24,190		
Expenses attending the Extension of the India Store Dépôt - - - - -	1,340		
Law Charges - - - - -	2,520		
Bank of England and Bank of Ireland for management of Debt - - - - -	20,888		
Postage of Despatches to and from India - - -	10,688		
Stationery, Printing, and Bookbinding - - -	8,485		
Cost of fitting up for office purposes the rooms formerly occupied by the India Museum - - - - -	2,412		
Office Contingencies: Rates, taxes, coals, gas, candles, furniture and repairs, stamps, advertisements, postage, telegrams, and various petty charges - - -	17,714		
		227,795	
India:			
Passage and Outfit of a Member of the Council of the Governor General - - - - -	1,200		
Balance of Expenses attending the Deputation of Sir Louis Mallet, C.B., to India - - - - -	1,000		
Pay of Surgeon in attendance on the Earl of Northbrook - - - - -	64		
Books and Newspapers supplied to India, not invoiced as Stores - - - - -	2,008		
		4,272	
		232,067	
Stores for India: Stationery, Printing Materials, Currency Notes, &c. - - - - -	186,613		
			418,680
OTHER DEPARTMENTS:			
India Museum and Department of the Reporter on the Products of India: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - - - -	12,184		
Freight back to India of goods exhibited at the Vienna Exhibition of 1873 and the International Exhibition in London - -	193		
Expenses in connection with the Indian Department at the Philadelphia Exhibition of 1876 - - - - -	1,417		
Expenses of Survey and other Maps and Charts relating to India	737		
Carried forward - - - £.	14,531	2,736,245	270,828

No. 2.—AN ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

the Government of India, from 1st April 1876 to 31st March 1877—continued.

Brought forward - - -	£. 14,531	£. 2,736,245	£. 270,828
DISBURSEMENTS—continued.			
CHARGES ON THE REVENUE OF INDIA—continued.			
FOR DEPARTMENTS—continued.			
Freight from India of Iron and Coal, and cost of experiments therewith - - - - -	487		
Special Pay and contingent Expenses of Officers employed in compiling the "Gazetteer of India" - - - - -	3,099		
Expenses connected with New Work on the Textile Manufactures of India, subscribed for by Chambers of Commerce, &c., in England - - - - -	1,039		
Cost of procuring Seeds of the "Hevea Elastica," freight to India, &c. - - - - -	1,305		
Expenses attending the preparation of Work on the Fishes of India - - - - -	1,261		
Expenses attending the Printing of the "Adi Granth" - - - - -	430		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - -	3,172		
	25,324		
Stores for India - - - - -	11,273		
		36,597	
AND JUSTICE:			
Passage and Outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - -	800		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - -	150		
Maintenance in Tasmania of Convicts transported from India - - - - -	146		
	1,096		
Stores for India: Books, Iron Safes, &c. - - - - -	478		
		1,574	
NAVY:			
Pensions and Retired Allowances - - - - -	45,150		
Furlough and Absentee Allowances - - - - -	959		
Commutation of Pensions of Officers of the late Indian Navy - - - - -	2,580		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - -	63,462		
Pay and Passages to India of Naval Officers, Officers of the Marine Survey Department, &c. - - - - -	569		
	112,720		
Stores for India, including payments on account of Steam and other Vessels - - - - -	63,061		
		175,781	
ECCLIASTICAL:			
Passage and Outfit of the Bishops of Calcutta and Bombay, and of Chaplains on appointment - - - - -	2,450		
Stores for India: Altar Cloths, Bibles, &c. - - - - -	290		
		2,740	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - -	12,000		
Expenses attending the Visit of Sir Salar Jung to this country, Pay and contingent Expenses of Officers in Political employ, purchase of Presents, &c. - - - - -	2,290		
	14,290		
Stores for India: For Presents to Native Chiefs, &c. - - - - -	394		
		14,684	
PENSION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Pensions and Retired Allowances - - - - -	203,749		
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company - - - - -	7,334		
Poplar Fund Pensions - - - - -	630		
Annuities of the Madras Civil Funds of 1800 and 1814 - - - - -	1,484		
Annual Donation to the Bengal Civil Fund - - - - -	2,500		
Gratuities - - - - -	165		
Carried forward - - - £.	215,862	2,967,621	270,828

No. 2.—AN ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

the Government of *India*, from 1st April 1876 to 31st March 1877—*continued*.

	£.	£.	£.
Brought forward - - -	315,862	2,967,621	270,828
DISBURSEMENTS— <i>continued</i> .			
CHARGES ON THE REVENUE OF INDIA— <i>continued</i> .			
GRATUITY, RETIRED, AND COMPASSIONATE ALLOWANCES— <i>contd.</i>			
Grant to the Widow of an Officer in the Public Works Department, in consideration of her husband's exceptional services and premature death - - - - -	750		
Gratuities granted on retirement to members of the Uncovenanted Service of India not entitled to Pensions - - - - -	1,129		
Relief to Distressed Natives of India - - - - -	265		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - -	355		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
£.			
Bengal Civil Service Annuity Fund - - - - -	192,038		
Madras Civil Service Annuity Fund - - - - -	96,994		
Annuity Branch of the Bombay Civil Fund - - - - -	55,209		
Bengal Military Orphan Society - - - - -	58,857		
Bengal Military Fund - - - - -	171,061		
Madras - ditto - - - - -	166,822		
Bombay - ditto - - - - -	114,296		
Indian Navy Fund - - - - -	10,230		
Bengal Medical Retiring Fund - - - - -	46,074		
Madras Medical Fund - - - - -	79,239		
Bombay Medical Retiring Fund - - - - -	11,349		
	1,002,169		
		1,220,530	
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - -	14,589		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics; and other Expenses	6,774		
Maintenance of Lunatics, elsewhere than in the Royal India Lunatic Asylum; Passage of Civil Lunatics from India, &c. - - - -	837		
Books relating to India - - - - -	1,130		
Subscription to the Royal Asiatic Society - - - - -	210		
Cost of Insignia of the Order of the "Star of India," &c. - - -	3,072		
Miscellaneous Charges on Stores for India that cannot be distributed under the several services to which the Stores are chargeable: Lighterage, Dock Dues, Packing, &c. - - - - -	3,884		
Proportion of Salvage Expenses of the "St. Malo," and General Average on Stores per "City of Halifax," "Duke of Buccleuch," and other ships - - - - -	7,365		
Emission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - -	6,230		
Carried forward - - - - - £.	44,091	4,188,151	270,828

No. 2.—AN ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treas.

the Government of India, from 1st April 1876 to 31st March 1877—*continued.*

Brought forward - - -	£. 44,091	£. 4,188,151	£. 270,828
DISBURSEMENTS— <i>continued.</i>			
CHARGES ON THE REVENUE OF INDIA— <i>continued.</i>			
ELLANEOUS— <i>continued.</i>			
ociety of cost of a Tablet to be placed in St. Mary's Church, Fort St. George, in memory of the late Lord Hobart - - - -	175		
omposition in lieu of Stamp Duty on India Bonds and Debentures - - - -	300		
eturn Passage to India of two Natives of that country, on completion of a course of study in England - - - -	250		
amps on Bills of Exchange drawn on India, &c. - - - -	192		
		45,008	
L FURLOUGH AND ABSENTEE ALLOWANCES:			
ovenanted Civil Service - - - - -	96,751		
ovenanted Service - - - - -	41,432		
ilitary Officers in Civil employ - - - - -	97,174		
		235,357	
PROVINCIAL SERVICES—INDIA:			
assage and Outfit of Educational Officers on appointment - - - -	- - -	610	
Y:			
<i>Effective:</i>			
payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - - - -	£. 400,000		
arlough Allowances of Officers of the Indian Service - - - - -	209,257		
arlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - - - -	128,680		
dvances to Regiments proceeding to India - - - -	13,031		
ty and Allowances during Voyage, of Regiments returning from India - - - - -	8,787		
adian Troop Service - - - - -	325,233		
assage of Officers and Troops otherwise than in Troop Ships - - - - -	12,928		
epayment to the Admiralty of Expenses attending the conveyance of Native Regiments from Singapore to Cannanore - - - - -	3,435		
urchase of Stallions - - - - -	13,530		
ost of Medals - - - - -	5		
utfit Allowance of Indian Cadets on completion of their Studies at Sandhurst - - - - -	1,650		
ost of Education and Pay of Surgeons at Netley, and their Allowances on appointment, &c. - - - -	9,651		
xpenses incurred by Officers acquiring Scientific Knowledge - - - - -	932		
eight from India of unserviceable Military Stores, &c. - - - - -	550		
ne-third payable from Indian Revenues of expenses incurred in respect of Land purchased at Port Said - - - - -	358		
ay, Passage, &c., of Native Officers in attendance on His Royal Highness the Prince of Wales, and their Servants - - - - -	1,087		
ay and Expenses of Military Officers on Special Duty in connection with Ordnance Stores; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c. - - - -	1,397		
	1,130,511		
tores for India - - - - -	1,129,076		
	2,259,587		
Carried forward - - - £.	2,259,587	4,469,126	270,828

No. 2.—AN ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

Government of India, from 1st April 1876 to 31st March 1877—continued.

Brought forward - - -	£.	£.	£.
	2,259,587	4,469,126	270,828
DISBURSEMENTS—continued.			
CHARGES ON THE REVENUE OF INDIA—continued.			
—continued.			
Non-Effective:			
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India - - - - -	£.		
	368,330		
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - - -	983,466		
Capitalised value of Annuities granted to officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - - - - -	123,006		
Imperial Government on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army - - - - -	100,000		
Clive's Fund: Pensions - - - - -	107,112		
Clive's Fund: Payments to Representatives of Lord Clive - - - - -	1,536		
Indian Service Family Pension Fund - - - - -	772		
Gratuity, equal to the value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his retirement from the service - - - - -	913		
	1,685,135	3,944,722	
PUBLIC WORKS, ORDINARY:			
Madras Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses - - - - -	23,695		
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. - - - - -	3,428		
Gratuity Pay and Allowances of Military Officers in the Public Works Department - - - - -	28,734		
Gratuity Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - - -	27,467		
Gratuity to and from India and issues of Pay, &c., of Officers and others employed in the Public Works Department in India - - - - -	568		
Ground Rent, Insurance and Taxes in respect of Houses acquired from the East India Irrigation and Canal Company - - - - -	168		
	84,060		
Gratuity for India - - - - -	7,380	91,440	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:			
Gratuity for India: Tools for use on Famine Relief Works - - - - -		504	
			8,505,792
TOTAL EXPENDITURE (excluding Guaranteed Interest and Public Works Extraordinary) carried forward - - - - -	£.		8,776,620

No. 2.—AN ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury.

[illegible]

Government of India, from 1st April 1876 to 31st March 1877—continued.

Brought forward - - -			£.
			8,776,620
DISBURSEMENTS—continued.			
CHARGES ON THE REVENUE OF INDIA—continued.			
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES, UNDER THEIR RESPECTIVE DEEDS OF CONTRACT, INCLUDING INTEREST ON VENTURE BONDS:			
			£.
Bombay, Baroda, and Central India Railway Company - - - - -			386,432
Eastern Bengal Railway Company - - - - -			139,131
East Indian Railway Company - - - - -			1,479,616
Great Indian Peninsula Railway Company - - - - -			1,135,799
Madras Railway Company - - - - -			509,159
Oude and Rohilkund Railway Company - - - - -			258,149
Scinde, Punjab, and Delhi Railway Company - - - - -			551,419
South Indian Railway Company - - - - -			177,063
Madras Irrigation and Canal Company - - - - -			49,983
			4,686,751
PUBLIC WORKS, EXTRAORDINARY:			
		Stores.	Other Charges.
		£.	£.
State Railways - - - - -	605,372	10,746	616,118
Irrigation Works - - - - -	3,096	-	3,096
		£.	619,214
		608,468	10,746
TOTAL EXPENDITURE (including Guaranteed Interest and Public Works) Extraordinary) - - - - -			14,082,585
DEBT DISCHARGED:			
Payment of Temporary Loan - - - - -			500,000
ADVANCES REPAYABLE:			
purchase of Malt Liquor, &c. on behalf of the Imperial Government - - - - -			3,942
Carried forward - - - £.			14,586,527

No. 2.—AN ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

Brought forward - - -

£.
7,376,27

RECEIPTS—continued.

INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.

On account of Capital under their respective Deeds of Contract :

	£.	£.
Eastern Bengal Railway Company - - - - -	436,800	
East Indian Railway Company - - - - -	54,816	
Great Indian Peninsula Railway Company - - - - -	360,690	
Madras Railway Company - - - - -	3,170	
South Indian Railway Company - - - - -	15,000	
		870,476

On account of Transfer Fees, Recoveries on account of Insurance, &c. :

Bombay, Baroda, and Central India Railway Company - - -	2,337	
Eastern Bengal Railway Company - - - - -	47	
East Indian Railway Company - - - - -	843	
Great Indian Peninsula Railway Company - - - - -	9,656	
Madras Railway Company - - - - -	1,074	
Oude and Rohilkund Railway Company - - - - -	120	
Scinde, Punjab, and Delhi Railway Company - - - - -	331	
South Indian Railway Company - - - - -	4,811	
		19,219

889,69

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Repayments by Her Majesty's Treasury and other Public Departments :

	£.	
Of Advances in India on account of the Emigration of Coolies - -	33,367	
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - -	3,875	
Of Pensions paid in India to Out-pensioners of Chelsea Hospital - -	11,043	
Of Supplies to Her Majesty's Ships on the East India Station - -	16,097	
Of Arrears due in respect of the Zanzibar Consulate Expenses and the Muscat Subsidy - - - - -	33,300	
Of Compensation made to Owners in respect of Slave Dhows destroyed by Her Majesty's ship "Thetis" - - - - -	11,200	
Of Expenses incurred in British Burmah in connection with Mr. Grosvenor's Mission to Yunnan - - - - -	7,432	
Of sundry Advances made in India on behalf of the Imperial Government - - - - -	14,896	
Of Disbursements in India on account of the Abyssinian Expedition - -	500	
		131,710

Miscellaneous Receipts - - - - -	9,989
Bills of Exchange on India - - - - -	12,695,799

12,837,49

£. 21,103,46

India Office, 1 May 1877.

Government of India, from 1st April 1876 to 31st March 1877—continued.

Brought forward - - -		£.	14,586,527
DISBURSEMENTS—continued.			
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.			
Account of Stores, Establishment Charges, &c., and for discharge of Debentures:	£.		
Bombay, Baroda, and Central India Railway Company - - - - -	139,456		
Eastern Bengal Railway Company - - - - -	42,067		
East Indian Railway Company - - - - -	318,259		
Great Indian Peninsula Railway Company - - - - -	1,418,933		
Madras Railway Company - - - - -	140,457		
Nude and Rohilkund Railway Company - - - - -	157,253		
Punjab, and Delhi Railway Company - - - - -	69,991		
South Indian Railway Company - - - - -	156,517		
			2,442,933
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.			
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - - - -	158,000		
H.M. Majesty's Postmaster General, on account of Postage collected in India - - - - -	41,951		
Ditto - ditto - on account of Sums received in India for Money Orders - - - - -	49,896		
Monthly Remittances, Remittances by Administrators General, &c. - - - - -	612,360		
Various Payments to be brought to charge or recovered in India - - - - -	230,946		
Expenses supplied to the Calcutta Mint for Coinage purposes - - - - -	106,755		
Expenses chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - -	159,485		
			1,359,393
TOTAL DISBURSEMENTS - - - £.			18,388,853
BALANCE on the 31st March 1877, including Sums in the hands of Sub-Accountants - - £.			2,714,615
	£.		21,103,468

Thos. W. Keith, Accountant.

No. 3.

AN ACCOUNT of the DEBTS and CREDITS in *England* of the GOVERNMENT of *India*, on
31st March 1877.

DEBTS.			
East India Bonds:		£.	£.
Bonds bearing interest at 4 per cent. per annum - - - - -		5,496,700	
Bonds not bearing interest - - - - -		20,917	5,517,617
India Four per Cent. Debentures - - - - -			7,100,000
„ Five per Cent. Stock, capital of the stock - - - - -			17,200,000
„ Four per Cent. Stock - ditto - - - - -			25,579,410
East India Stock, capital stock of the East India Company, redemption money unclaimed - - -			6,978
Ditto - - ditto - - ditto - - dividends unclaimed - - -			21,688
Amount owing for export stores - - - - -			180,000
Bills of Exchange payable - - - - -			5,790
Imperial Government—War Office Claims - - - - -			148,840
Indian Guaranteed Railway Companies: Amount remaining in the Home Treasury to the credit of the following Companies, after deducting sums drawn in India (partly estimated) in excess of Capital paid into the Indian Treasuries:		£.	
Madras Railway Company - - - - -		153,774	
Great Indian Peninsula Railway Company - - - - -		95,731	
Scinde, Punjab, and Delhi Railway Company - - - - -		518,595	
Eastern Bengal Railway Company - - - - -		881	
		768,981	
Deduct—Amount due by the undermentioned Companies on account of Payments (partly estimated) in excess of Receipts in England and in India:		£.	
East Indian Railway Company - - - - -	35,960		
Bombay, Baroda, and Central India Railway Company - -	60,693		
South Indian Railway Company - - - - -	91,677		
Oude and Rohilkund Railway Company - - - - -	20,354		
	208,684		560,290
		£.	56,320,630

—AN ACCOUNT of the Debts and Credits in *England* of the Government of *India*, on 31st March 1877—*continued*.

CREDITS.		£.
- - - - -	- - - - -	2,714,615
and other public stores remaining unshipped - - - - -	- - - - -	100,000
Estimated Value of Buildings, Land, and other Property, viz. :	£.	
India Office: Building, furniture, and fittings - - - - -	540,000	
Library - - - - -	67,000	
Museum - - - - -	200,000	
Value of property in Charles-street, acquired by the Secretary of State in Council, after allowing for loss on widening the street - - - - -	60,000	
Home Department, Belvedere-road, Lambeth - - - - -	68,600	
Royal Indian Engineering College, Cooper's Hill - - - - -	100,000	
Royal India Lunatic Asylum, Ealing - - - - -	40,900	
Value of Leasehold Interest in Nos. 8 and 9, Queen-street Place, Southwark Bridge, acquired of the East India Irrigation and Canal Company - - - - -	5,000	1,080,600
Amount advanced in England and in India to 31st December 1876, on account of Guaranteed Interest on the subscribed Capital of the undermentioned Railway Companies, less aggregate of the Net Revenue Balances, for the several half-years to 30th June 1876 :		
East Indian Railway Company - - - - -	5,258,456	
Eastern Bengal Railway Company - - - - -	534,759	
Oude and Rohilkund Railway Company - - - - -	1,235,145	7,028,360
(Simple interest at various rates is chargeable on the above-mentioned advances.)		
East India Irrigation and Canal Company :		
For Guaranteed Interest on subscribed Capital to 31st March 1877 - - - - -	761,769	
For Amount advanced on Loan, outstanding - - - - -	372,000	
For Interest accrued to 31st March 1877, on account of the Loan to the Company of 600,000 £. - - - - -	194,904	1,328,673
	£.	12,252,248
Brought down, Amount of Debts - - - - -	£. 56,320,632	
Ditto - ditto Credits - - - - -	12,252,248	
Debts in Excess of Credits - - - - -	£. 44,068,384	

Thos. W. Keith, Accountant.

No. 4.

A LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of India, and the SALARIES and ALLOWANCES payable in respect thereof, on 31st March 1877.

	Number.	Salaries and Allowances
Secretary of State; two Under Secretaries of State; Assistant Under Secretary of State (without salary), held by the Financial Secretary; and fifteen Members of Council - - -	18	£. 26,500
Correspondence Department: consisting of sixty-two officers and clerks - - -	62	37,772
Military Funds Department: consisting of ten officers and clerks, exclusive of Director, who receives no salary for this office - - -	10	2,955
Registry and Despatch Department: consisting of eleven officers and clerks - - -	11	4,610
Accounts Branch, Financial Department: consisting of forty officers and clerks - - -	40	13,566
Store Department: consisting of forty-six officers and clerks, nine supervisors of the first and second grades, and twenty-eight examiners and assistant examiners of stores - - -	83	23,150
Miscellaneous Departments: consisting of Government Director of Indian Railway Companies; Superintendent of Engineering Supplies, and clerk to ditto; Librarian and assistant to ditto; two Members of Medical Board for the examination of officers of the Indian services; Legal Adviser to the Secretary of State and Agent to the Administrators General of India; Solicitor; Assistant, Clerk, and Map-mounter in the Geographical Department; Clerk of the Works; two Keepers of the Records; and Lithographic Printer - - -	16	9,205
Office-keepers and messengers - - -	63	6,933
Housekeeper, assistant housekeeper, housemaids, and charwomen - - -	32	1,345
	335	126,036
Miscellaneous Departments not on the Permanent Establishment: consisting of Assistant to Director of Transports at the Admiralty, Assistant Military Secretary to His Royal Highness the Commander in Chief, Clerk to ditto, Registrar of the Order of the Star of India; also at the Store Depôt, Medical Attendant on Labourers, two Examiners of Malt Liquor, two Assistants to ditto, Chemist, Cooper for examination of casks of Beer supplied in India, two Assistants to ditto, and Medical Examiner of Drugs - - -	14	5,180
Artisans and labourers employed at the India Office - - -	20	1,563
Artisans and labourers employed in the Department of the Director General of Stores - - -	123	8,593
	492	141,372
India Museum and Department of the Reporter on the Products of India:		
Permanent Establishment:		
Reporter on the Products of India and Director of the Museum two assistants and two sub-assistants to ditto - - -	5	2,150
Messengers - - -	2	205
		2,355
Not on the Permanent Establishment:		
Assistant Reporter on the Products of India and Curator of the Museum, and ten assistants to ditto - - -	11	2,828
Artisans and labourers - - -	11	849
Charwomen - - -	2	91
		3,768
	31	6,123
	523	147,495
Salaries and wages of clerks and labourers temporarily employed in the India Office and Store Department - - -	126	10,910

Thos. W. Keith, Accountant.

No. 5.

AN ACCOUNT of New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS granted or created in *Great Britain*, between 1st April 1876 and 31st March 1877.

SALARIES.	AMOUNT PER ANNUM.
£. s. d	
Mr. John G. Deedes, Junior Clerk, Accounts Branch, Financial Department, personal allowance - - - - -	100 - -
Mr. John S. Oliphant, Deputy Director of Military Funds: Salary increased from 800 l. per annum, with annual rise of 25 l. to 900 l. per annum.	
ESTABLISHMENTS.	
Correspondence Department:	
Clerk specially attached to the Financial Department: Salary 400 l. per annum, in lieu of;	
One Extra Senior Clerk, Correspondence Department, 650 l. per annum, with annual rise of 20 l. to 700 l. per annum, and	
Assistant to Senior Clerk, Correspondence Department, 250 l. per annum.	
Registry and Despatch Department:	
One Assistant to Registrar: Salary 350 l. per annum, with annual rise of 15 l. to 650 l. per annum, instead of a fixed salary of 500 l. per annum.	
Store Department:	
Assistant to the Director General of Stores - - - - -	600 - -
One supernumerary Junior Clerk (to be abolished on a vacancy): Salary 100 l. per annum, with annual rise of 15 l. to 400 l. per annum.	
Store Department: Branch at the Dépôt:	
One Supervisor, 1st Grade: Salary 350 l. per annum, with annual rise of 15 l. to 500 l. per annum.	
Clerk to Superintendent of Engineering Supplies: Salary 350 l. per annum, with annual rise of 15 l. to 500 l. per annum.	
One Supervisor, 2nd Grade: Salary 150 l. per annum, with annual rise of 10 l. to 300 l. per annum.	
Four Assistant Examiners: Salary 120 l. per annum, rising on report of the Director General of Stores to 150 l. per annum.	
Inspector of Scientific Instruments: Salary 300 l. per annum, with annual rise of 15 l. to 400 l. per annum, instead of a fixed Salary of 350 l. per annum.	
Two Messengers: to be on the same scale as Messengers in the Second Class at the India Office, viz., 80 l. per annum, with annual rise of 2 l. to 100 l. per annum.	
Miscellaneous:	
Assistant Librarian: a fixed Salary of 200 l. per annum, in lieu of 120 l. per annum with annual rise of 10 l. to 300 l. per annum.	

No. 5.—AN ACCOUNT of New or Increased Salaries, Establishments, or Pensions, &c.—*continued.*

PENSIONS.	AMOUNT PER ANNUM.
	£. s. d.
Mr. Henry C. G. Bedford, late Assistant Director General of Stores, India Office, pension granted on account of ill-health 700 <i>l.</i> per annum, 211 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i> of which is chargeable to the Imperial Government in respect of his former services as storekeeper, Sheerness Dockyard - - - - -	700 - -
Mrs. Susan Buckley, widow of Honorary Lieutenant J. Buckley, Bengal Retired List, pension granted in consideration of the remarkable act of heroism of her husband at Delhi in 1857 - - - - -	75 - -
Mr. Hew D. E. Dalrymple, late Madras Uncovenanted Service, special pension granted in consideration of his long service to Government in different capacities, being part of a pension of 6,000 rupees per annum, the balance of which is chargeable to the Madras Port Fund - - - - -	Rupees. 3,697
Mrs. Susan C. Delamain, widow of Captain C. H. Delamain, C.B., late Bombay Army, pension granted in consideration of her husband's high character and distinguished services, and her distressed circumstances - - - - -	£. s. d. 50 - -
Mr. George J. Fairclough, late a Messenger, India Office, pension granted on account of ill-health - - - - -	125 - -
Mrs. Catherine Fox, widow of Lieutenant A. B. Fox, Bengal Retired List, pension granted in consideration of the long and meritorious services of her late husband - - - - -	36 - -
Mrs. Mary J. Hayes, widow of Lieutenant B. D. Hayes, Bengal Unattached List, a compassionate pension - - - - -	40 - -
And for her six children, pensions not to exceed 10 <i>l.</i> per annum each, or to amount in the aggregate to more than 33 <i>l.</i> per annum - - - - -	33 - -
Robert Moss, late labourer, Store Department, pension granted on account of ill-health arising from injury received in the performance of his duty - - - - -	20 16 -
George Perrott, late a Messenger, India Office, a compassionate allowance - - - - -	25 - -
John Power, late a labourer, Store Department, incapacitated for further service by an accident whilst on duty - - - - -	26 - -
Six children of the late Conductor J. Ready, Bengal Establishment, a compassionate pension of 5 <i>l.</i> per annum each - - - - -	30 - -
Philip Slater, late Steam Crane Man, Store Department, pension granted on account of ill-health - - - - -	23 8 -
Mr. Arthur G. Walker, removed from the Bengal Civil Service, a compassionate pension - - - - -	100 - -

Thos. W. Keith, Accountant.

No. 6.

ALLOWANCES, COMPENSATIONS, and SUPERANNUATIONS, granted between 1st April 1876 and 31st March 1877, under Acts 21 & 22 Vict. c. 106, 22 Vict. c. 26, and 32 & 33 Vict. c. 97.

NAME.	OFFICE.	Period of Service.	Age.	Salary.	Annual Pension.
		Years.	Years.	£. s. d.	£. s. d.
Henry C. Montgomery, Bart.	Member of the Council of India.	18	—	1,200 — —	500 — —
George R. Clerk, K.C.B.	- ditto - - -	12	—	1,200 — —	500 — —
Henry Bartle E. Frere, Bart. C.S.I.	- ditto - - -	10	—	1,200 — —	500 — —
For General Sir Thomas T. Pears, K.C.B.	Military Secretary - -	*35	68	1,400 — —	816 13 4
George E. Johnston	Extra Senior Clerk, Correspondence Department.	†24	64	700 — —	280 — —

* Including 20 years added to Service in consideration of age and special qualifications.

† Including 10 years added to Service in consideration of age and special qualifications.

Thos. W. Keith, Accountant.

No. 7.

COMPENSATIONS granted to the Families of DECEASED OFFICERS of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1876 and 31st March 1877, under Act 3 & 4 Will. 4, c. 85.

— Nil. —

Thos. W. Keith, Accountant.

No. 8.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

SUMMARY of EXPENDITURE on CAPITAL ACCOUNT, to 31st March 1876.

	Rs. a. p.	£. s. d.	£. s. d.
Capital Account:			
Capital Expenditure to 31st March 1875 - - -	- - -	- - -	1,157,058 19 9
Capital Expenditure from 1st April 1875 to 31st March 1876:			
On account of Persian Gulf Section:			
In India:			
In Telegraph Department - - - Rs. 5,664			
In Public Works Department - - - 9,078			
	14,742 - -	1,474 4 -	1,474 4 -
On account of Persian Section:			
In India - - - - -	68,106 - -	6,810 12 -	
In England - - - - -	- - -	3,690 4 -	
			10,500 16 -
Product—			
Miscellaneous Receipts:			
On account of Persian Gulf Section:			
In India—Sale of Stores - - - - -	14,340 15 9	1,434 2 -	1,169,033 19 9
On account of Persian Section:			
In India:			
Third instalment of 1,000 tomans on account of substitution of iron standards for wooden poles - - -	1,000 - -	400 - -	
Received in England:			
On account Persian Telegraph Debt - - - - -	- - -	1,986 1 4	
" Turkish " " " - - - - -	- - -	11,872 - 3	
" of Stores damaged by Shippers and short delivered - - - - -	- - -	16 - -	
			15,198 3 7
		£.	1,153,835 16 2

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—continued.

Cr.

REVENUE ACCOUNT for the Year ended 31st March 1876.

Dr.

TO TRAFFIC EARNINGS from 1st April 1875 to 31st March 1876:				BY EXPENDITURE from 1st April 1875 to 31st March 1876:			
£.	s.	d.		£.	s.	d.	
IN PERSIA, TEHERAN-BUSHIRE SECTION				IN INDIA:			
In Persian Gulf	78,306	4 9	-	<i>Persian Gulf Section:</i>			
In Persia, Teheran-Bushire Section	8,748	7 4	-	Pay and Establishments	-	32,611	8 -
				Engineering Branch	-	3,421	2 -
				Cable Steamer "Amberwitch"	-	8,322	4 -
				Political Charges	-	3,596	18 -
				Public Works	-	815	12 -
						48,767	4 -
						4,896	8 -
						43,870	16 -
						19,581	6 -
						63,452	2 -
						63,452	2 -
TO MISCELLANEOUS RECEIPTS IN INDIA:				IN ENGLAND:			
In Persian Gulf	174	16 2	-	<i>Persian Gulf Section:</i>			
In Persia, Teheran-Bushire Section	* 278	18 8	-	Chief Direction and London Office, share of	-	2,221	5 -
				Constantinople Office	-	344	11 6
				Establishment (Absentee Allowances, &c.)	-	1,426	19 5
				Engineer and "Amberwitch"	-	1,667	13 11
				Stores and Freight	-	1,964	12 2
						7,625	2 -
						1,480	14 5
						504	18 10
						16	16 -
						2,002	9 3
						9,627	11 3
						9,627	11 3
						55	13 1
						118	1 2
						173	14 3
						11,134	0 8
						27,087	14 2
						173	14 3
						11,134	0 8
						27,087	14 2
						173	14 3
						11,134	0 8
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						27,087	14 2
						173	14 3
						11,1	

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of RECEIPTS and OUTSTANDINGS on account of TRAFFIC EARNINGS, for the Year ended 31st March 1876.

Received in England:					£.	s.	d.
From Submarine Telegraph Company - - - - -	-	-	-	-	338	7	2
Accounted for in India:							
On Account Persian Gulf Section:							
Year ended 31st March 1876 - - - - -	-	-	-	-	Rs.	a.	p.
On account of previous Year - - - - -	-	-	-	-	7,31,132	10	9
					52,417	2	-
					6,78,715	8	9
Refunds - - - - -	-	-	-	-	380	13	-
					6,79,096	5	9
Adjusted since - - - - -	-	-	-	-	59,700	13	-
					7,38,797	2	9
Credited to Government in excess of Kurrachee Statements -	-	-	-	-	273	-	-
					7,38,524	2	9
In transit to Persia on 31st March 1875 - - - - -	-	-	-	-	112	14	-
					Rs.	a.	p.
Amount pending adjustment on 31st March 1876 - - - - -	-	-	-	-	7,38,637	-	9
					6,178	6	3
					7,44,815	7	-
							74,481 10 10
On Account Persian Section:							
Year ended 31st March 1876 - - - - -	-	-	-	-	Rs.	a.	p.
On account of previous Year - - - - -	-	-	-	-	18,664	6	7
Less, Refunded on account of 1873-74 - - - - -	-	-	-	-	Rs. 483 13 4		
					12 4 7		
					471	8	9
					18,192	13	10
Adjusted since - - - - -	-	-	-	-	284	5	9
					18,477	3	7
Adjustments yet to be made - - - - -	-	-	-	-	97	13	1
					£.	s.	d.
TOTAL, 46,423.25 krans, of which 3574.75 at 249 krans = 100 rupees, the balance at 250 krans = - - -	-	-	-	-	18,575	-	8
Difference of exchange (Persian collections treated in English accounts at 25 krans = 1 L.) - - - - -	-	-	-	-	-	11	6
							1,856 18 7
Amounts due at end of Official Year, on account of the Year:					£.	s.	d.
By Ottoman Telegraph Administration - - - - -	-	-	-	-	4,140	13	9
By Indo-European Telegraph Company, Limited - - - - -	-	-	-	-	4,643	10	10
By Submarine Telegraph Company - - - - -	-	-	-	-	2,606	3	6
					11,390	8	1
Due to Persian Government - - - - -	-	-	-	-	6	5	8
					11,384	2	5
Messages in transit on 31st March 1875, to India - - - - -	-	-	-	-	1	15	2
					11,385	17	7
" " " " 1876 " - - - - -	-	-	-	-	-	7	6
					11,385	10	1
Unadjusted Traffic: short Collections - - - - -	-	-	-	-	75	-	9
					88,137	7	5
Reserved from Collections in Persia as "set-off" to Claims under Articles I. and X. of Treaty, 2,000 tomanas = - - -	-	-	-	-	800	-	-
Unadjusted Traffic: excess Collections - - - - -	-	-	-	-	103	19	7
Profit on mean rate Collections, <i>via</i> Turkey, 1st Quarter of 1876 - - - - -	-	-	-	-	178	15	9
					1,082	15	4
Traffic Earnings for Year, as per Revenue Account - - - - -	-	-	-	-	£.		
					87,054	12	1

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—continued.

ABSTRACT of CASH RECEIPTS in HOME TREASURY, from 1st April 1875 to 31st March 1876, showing the Accounts on which received.

From whom Received.	Net Balances Received into Home Treasury.	ON WHAT ACCOUNT.										DEDUCTIONS.				TOTAL DEDUCTIONS.
		On Account Turkish Debt.	On Account Persian Debt.	Traffic Account.			Refunds.	Recoveries on Account Unadjusted Traffic.	Sums Disbursed at Kurrahee on Account of Company.	Recovery on Account of Stores Damaged by Shippers and Short and Delivered.	Gross TOTALS.	Claims Allowed on Account Over-payments in former Years.	Loss by Exchange, Commission, &c.	Advertising and Agencies.		
				1873-4.	1874-5.	1875-6.										
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	14,769 12 6	11,372 - 3	-	2,917 3 9	-	-	64 11 9	475 6 10	-	-	-	14,829 2 7	3 17 -	55 13 1	-	59 10 1
Ottoman Government	1,595 17 2	-	1,986 1 4	-	176 5 4	-	5 7 4	-	261 9 10	-	2,429 3 10	-	-	-	333 6 8	833 6 8
Indo-European Telegraph Company	750 12 -	-	-	1 4	429 15 1	338 7 2	-	-	-	-	768 3 7	17 11 7	-	-	-	17 11 7
Submarine Telegraph Company	6 - -	-	-	-	-	-	-	-	-	6 - -	-	-	-	-	-	-
Messrs. Siemens Bros.																
£.	17,122 1 8	11,372 - 3	1,986 1 4	2,917 5 1	608 - 5	338 7 2	69 19 1	475 6 10	261 9 10	6 - -	18,032 10 -	21 8 7	55 13 1	833 6 8	910 8 4	

No. 9. - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the INDIAN

RECEIPTS.		£.	s.	d.
1. CAPITAL CHARGES OF THE SERVICE :				
Value of Steam Barge, Tugs, and Boats, transferred for service of the Government of Bombay - - - - -		13,380	-	-
2. SALARIES, &c., OF ESTABLISHMENTS :				
Recovery of Subsistence Allowance overpaid in Egypt; and Pay of Inspector at Bombay, transferred to Item 14 - - - - -		71	-	9
3. RÉPAIRS, &c., FOR THE TROOP SHIPS :				
Credits on account of value of Naval Stores returned by the Troop Ships ; Proceeds of Sale of unserviceable Stores ; Value of Oil, &c., used for Culinary purposes, and of Saloon and Cabin Furniture (transferred to other Heads of Service) ; and Sums recovered for Damages to Ships' Fittings, &c. - - - - -		558	2	2
Repayment by the Admiralty on termination of agreement in respect of "Crocodile" and "Serapis" - - - - -		18,419	18	1
		18,978	-	3
4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS :				
Credits on account of value of Cabin Furniture, &c., returned by the Ships ; Recoveries from Troops, &c., on account of Losses or Damages ; and Payments by the Engineers of the Troop Ships for the use of Government Mess Traps - - - - -		190	2	1
5. COALS FOR THE TROOP SHIPS :				
Value of Coal transferred to Marine Service at Bombay, and of that consumed for Culinary purposes (transferred to Item 7) ; and of Supplies to the Tugs, &c., at Bombay (transferred to Item 15) ; and Repayments for Coal consumed while on Imperial Service -		8,122	18	8
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS :				
Mess Contributions of Officers of the Troop Ships and Military Officers ; Payments by the Admiralty on account of Naval and Military Officers conveyed in the Troop Ships on Imperial Service, and by Military Officers for their Families and for extra Articles supplied ; Credit on account of Passengers conveyed on the General Service of India ; Proceeds of Sale of empty Packages ; and Cost of Messing Saloon Servants and others, and of supplies for Sick, &c. (transferred to other Heads of Service) - - - - -		19,426	16	4
7. VICTUALLING OF SEAMEN AND TROOPS :				
Ration Stoppages from Troops ; Recoveries from the Troops and Crews for Loss, &c., of Mess Utensils ; Payments by the Admiralty for Supplies for Naval Service, and for Victualling Troops and Seamen conveyed in the Troop Ships on Imperial Service ; Value of Provisions supplied for use of the General Mess (transferred to Item 6), and for the use of Troops conveyed in Freight Ships (transferred to Item 19) ; and proceeds of Sale of unserviceable Stores - - - - -		9,315	18	5
8. MEDICINES, &c., FOR THE TROOP SHIPS :				
Credit for value of unserviceable Medicines and Hospital Stores returned ; Value of Hospital Utensils, &c., supplied to Freight Ships (transferred to Item 19) - - - - -		72	9	4
9. BEDDING FOR TROOPS :				
Recoveries from Troops on account of Bedding, &c., lost, and for proceeds of Sale of unserviceable Bedding ; and Payment by Admiralty for the use of Bedding on board the Troop Ships when employed on Imperial Service - - - - -		492	19	11
Carried forward - - - £.		70,050	5	9

No. 9.

TROOP SERVICE, from the 1st April 1875 to the 31st March 1876.

DISBURSEMENTS.		£.	s.	d.
CAPITAL CHARGES OF THE SERVICE:				
Expenses in connection with the Sale of a Water Boat, at Bombay	- - - -	29	18	2
SALARIES, &c., OF ESTABLISHMENTS:				
Salaries, Wages, and Contingencies of Establishments in England, Egypt, and India; including Repairs, &c., of Office Furniture and Fittings in Egypt and India	- - -	11,800	12	8
REPAIRS, &c., FOR THE TROOP SHIPS:				
Naval and Gunners' Stores supplied for the Troop Ships; and Cost of Stores and Labour expended in their repair, principally at Portsmouth Dockyard	- - - -	53,239	7	11
Expense of new Boilers for "Serapis" (balance), and of new Engines and Boilers for "Euphrates" (first instalment), supplied under contract	- - -	10,495	7	1
Percentage to cover proportion of Establishment and contingent outlays on Stores and Labour at Naval Yards, for which no direct charge is made, between 1st October 1870 and 31st March 1875	- - -	26,516	12	6
		90,251	7	6
FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS:				
Furniture, Mess Traps, and Lamps for Saloons and Cabins of the Troop Ships supplied or repaired; and Bedding for Military Officers and their Families (including 175 <i>l.</i> 4 <i>s.</i> 6 <i>d.</i> arrear charges for Percentage)	- - - -	3,235	1	7
COALS FOR THE TROOP SHIPS:				
Payments to the Admiralty and to Contractors for Supplies to the Troop Ships; and Value of Supplies made to them at Bombay; including Coaling Expenses	- - - -	44,237	12	8
Percentage to cover proportion of Establishment and contingent outlays on Stores and Labour at Naval Yards, for which no direct charge is made, between 1st October 1870 and 31st March 1875	- - -	9,189	2	2
		53,426	14	10
MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:				
Payments by Paymasters of the Troop Ships, or to Contractors, for Supplies for the General Mess on board the Troop Ships; and Value of Ships' Provisions used for General Mess (transferred from Item 7)	- - - -	23,614	9	4
VICTUALLING OF SEAMEN AND TROOPS:				
Payments to the Admiralty or to Contractors on account of Provisions, Mess Utensils and Implements supplied for the Crews of the Troop Ships and for Troops and their Families; Lights and Culinary Fuel for use on board the Troop Ships; and Allowances in lieu of Provisions or Lights; Value of Supplies from the General Mess Stores, and computed Cost of Victualling Saloon Servants (transferred from Item 6)	- - - -	67,269	8	-
MEDICINES, &c., FOR THE TROOP SHIPS:				
Medicines and Hospital Necessaries for Crews of the Troop Ships, and for Troops and their Families	- - - -	225	14	11
BEDDING FOR TROOPS:				
Bedding for Military Officers and Troops embarked; also washing and repairing Bedding		1,333	19	11
Carried forward	- - - £.	251,207	6	11

No. 9.—AN ACCOUNT of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	70,050	5	9
RECEIPTS— <i>continued.</i>			
10. CLOTHING, &c., FOR CREWS OF THE TROOP SHIPS:			
Recoveries from the Officers and Men of the Troop Ships on account of Clothing, Tobacco, and Soap issued on payment - - - - -	2,206	17	6
11. PAY AND ALLOWANCES OF OFFICERS AND CREWS OF THE TROOP SHIPS:			
Credits on account of Payments for Imperial Service made by the Paymasters of the Troop Ships, and recoveries of Sums overpaid - - - - -	33	5	5
12. TRAVELLING EXPENSES OF OFFICERS AND CREWS OF THE TROOP SHIPS:			
Recoveries from Officers and Men of Expenses not chargeable to the public - - -	2	10	9
13. PILOTAGE AND MISCELLANEOUS EXPENSES OF THE TROOP SHIPS:			
Repayment by Admiralty for Pilotage incurred on Imperial Service - - - - -	2	11	7
14. PAY AND EXPENSES OF CREWS OF STEAM TENDERS AND BOATS:			
Contribution from an Engineer for Subsistence while in Hospital - - - - -	3	12	-
15. COALS, STORES, AND REPAIRS FOR STEAM TENDERS AND BOATS:			
Proceeds of Sale of unserviceable Stores in Egypt and at Bombay; Credit on account of Employment, in connection with the Abyssinian Expedition, of the Tugs, &c., at Bombay	3,027	3	11
16. REPAIRS, &c., OF THE VICTORIA BUILDINGS AT SUEZ:			
Proceeds of Sale of unserviceable Stores, and Credits on account of Stores taken over by Government of Bombay - - - - -	381	6	-
17. TRANSIT CHARGES THROUGH EGYPT:			
Recoveries from Military Officers on account of the Dues paid to the Suez Canal Company for passage of their Families; Credit on account of Passengers conveyed on the General Service of India, and on Imperial Service - - - - -	260	4	9
18. BOOKS, STATIONERY, AND MISCELLANEOUS EXPENSES:			
Recoveries on account of Library Books Lost or Damaged, and Miscellaneous Receipts -	45	-	3
Carried forward - - - £.	76,012	17	11

Account, from the 1st April 1875 to the 31st March 1876—continued.

	£.	s.	d.
Brought forward - - -	251,207	6	11
DISBURSEMENTS—continued.			
CLOTHING, &c., FOR CREWS OF THE TROOP SHIPS:			
Clothing, Tobacco, and Soap drawn from Naval Yards for issue (principally on payment) to Officers and Crews of the Ships, and commuted Allowance paid in lieu of gratuitous Clothing - - - - -	3,757	3	5
PAY AND ALLOWANCES OF OFFICERS AND CREWS OF THE TROOP SHIPS:			
Payments on board, and to the Admiralty, for Pay and Allowances of Officers and Men of the Troop Ships - - - - -	58,192	18	10
TRAVELLING EXPENSES OF OFFICERS AND CREWS OF THE TROOP SHIPS:			
Travelling Expenses and Subsistence of Officers and Men joining the Troop Ships on appointment, &c. - - - - -	149	1	3
PILOTAGE AND MISCELLANEOUS EXPENSES OF THE TROOP SHIPS:			
Pilotage Allowance to the Navigating Officers of the Troop Ships, and to Pilots at Portsmouth, &c.; Payments for Maintenance of Men in Prison; Premiums on Paymaster's Bonds, Washing, Carriage Hire, Postage, &c. - - - - -	389	19	6
PAY AND EXPENSES OF CREWS OF STEAM TENDERS AND BOATS:			
Salaries, Wages, and Expenses of Crews of Tenders and Boats in Egypt and at Bombay (a) - - - - -	2,528	5	4
COALS, STORES, AND REPAIRS FOR STEAM TENDERS AND BOATS:			
Payments to the Admiralty and to Contractors for Coals and Stores supplied for, and Repairs to, the Tenders, Boats, &c., in Egypt; and Expenses incurred by Bombay Government for Stores and Repairs for the Flotilla at that Port (including 152 <i>l.</i> 14 <i>s.</i> 10 <i>d.</i> arrear charges for Percentage) (a) - - - - -	1,150	12	10
REPAIRS, &c., OF THE VICTORIA BUILDINGS AT SUEZ:			
Fire Insurance of Buildings, &c.; Payments for Painting, Repairs, Water Rate, &c. - - - - -	387	8	7
TRANSIT CHARGES THROUGH EGYPT:			
Payments to the Suez Canal Company for passage of the Troop Ships and Steam Tenders, and of the Officers, Troops, and their Families conveyed; and Incidental Expenses - - - - -	29,483	2	4
BOOKS, STATIONERY, AND MISCELLANEOUS EXPENSES:			
Books, Stationery, and Printing at Home and in India; Stationery Allowance to the Paymasters of the Troop Ships, and Allowances for care of the Military Libraries on board; Telegrams; and Expenses of embarking Troops at Queenstown, &c. - - - - -	1,739	19	3
Damages awarded to Owners of "Valery Jean," and "Wallands," with Costs - - - - -	4,215	6	9
	5,955	6	-
Carried forward - - - £.	353,201	5	-

The sums under these Heads include the whole of the Pay, &c., of the Flotilla at Bombay, a proportion of the expense of which chargeable to the Indian Troop Service, and will be credited in later accounts.

No. 9.—AN ACCOUNT of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	76,012	17	11
RECEIPTS—continued.			
19. FREIGHT OF TROOPS IN OTHER THAN HER MAJESTY'S INDIAN TROOP SHIPS:			
Recovery on account of Messing in Packet; and proceeds of Sale of Fittings returned by Hired Ship - - - - -	35	6	8
20. REPAYMENTS ON ACCOUNT OF TUGS LENT OR WATER SUPPLIED:			
Repayments on account of Tugs lent or Water supplied by the Indian Troop Service at Bombay - - - - -	239	9	3
21. REPAYMENTS ON ACCOUNT OF PASSAGES AND CONVEYANCE OF STORES:			
Repayments from Naval Funds for Officers, Troops, &c., conveyed in the Troop Ships on Imperial Service; and Credit for Conveyance in the Troop Ships of Passengers and Horses, &c., on the General Service of India - - - - -	35,391	17	11
22. REPLACEMENT OF CAPITAL AND INSURANCE:			
Receipts from the Admiralty for "Crocodile" and "Serapis," for one-fifth of the period between 1st April 1871 and 30th April 1872 - - - - -	7,236	-	-
TOTAL RECEIPTS - - - £.	118,915	11	9

STATEMENT showing the Agreement of the TOTALS of RECEIPTS and DISBURSEMENTS for the INDIAN TROOP
 RECEIPTS and DISBURSEMENTS shown in the annexed

R E C E I P T S.		£.	s.	d.	£.	s.	d.
TOTAL RECEIPTS OF INDIAN TROOP SERVICE, per Home Accounts, 1875-76 - - - -		84,895	7	5			
Ditto - - - ditto - - in India, per Finance and Revenue Accounts for the same year - - - - -		26,665	18	9			
Add—							111,561 6 2
Extra Receipts by Sub-accountants, principally in respect of Messing and Mess Contributions		16,374	4	8			
Transfers between Heads of Expenditure (see Contra) - - - - -		7,890	11	1			
Transfers to the Credit of the Troop Service, not shown as Receipts in the Home Accounts, but abated from the Total Disbursements for the Year (see Contra):							
Freight of Horses - - - - -	£.	2,009	10	-			
Passage of Civil Engineers - - - - -	s.	1,758	8	-			
	d.				3,767	18	-
Credit in adjustment of amount debited in the first instance to the Troop Service (per Contra)		121	7	9			28,154 1 6
Abate—							139,715 7 8
Receipts through Accounts of the Troop Service relating to Imperial Service - - -		10,245	-	4			
Ditto - - - ditto - - relating to the General Service of India - -		10,239	17	9			
Ditto - - - ditto - - for Income Tax - - - - -		125	9	7			
Repayments by Sub-accountants of Balances due on closing their accounts - - - -		189	8	3			20,799 15 11
TOTAL RECEIPTS - - - £.					118,915	11	9

from the 1st April 1875 to the 31st March 1876—*continued.*

	£.	s.	d.
Brought forward - - -	353,201	5	-
DISBURSEMENTS—<i>continued.</i>			
RIGHT OF TROOPS IN OTHER THAN HER MAJESTY'S INDIAN TROOP SHIPS:			
Conveyance in two Hired Vessels from Bombay to Portsmouth of Officers and Troops; and Compensation paid for a Vessel accepted for the Conveyance of Troops, but subsequently declined, &c. - - - - -	14,349	14	8
PAYMENTS ON ACCOUNT OF TUGS LENT OR WATER SUPPLIED:			
Amounts over-credited to this head in Accounts at Bombay - - - - -	1	13	6
PAYMENTS ON ACCOUNT OF PASSAGES AND CONVEYANCE OF STORES:			
Payments to Naval Funds of amounts overpaid for Officers, &c., conveyed in the Troop Ships on Imperial Service - - - - -	83	3	-
TOTAL EXPENDITURE - - - £.	367,635	16	2
<i>Abate</i> —Receipts per Contra - - - - -	118,915	11	9
NET EXPENDITURE from 1st April 1875 to 31st March 1876 - - - £.	248,720	4	5

appearing in the HOME and FINANCE-AND-REVENUE ACCOUNTS of *India* for the Year 1875-76, and the Total of EXPENDITURE for the same Year.

DISBURSEMENTS.		£.	s.	d.	£.	s.	d.
DISBURSEMENTS OF INDIAN TROOP SERVICE, per Home Accounts, 1875-76 - - -		333,785	17	2			
ditto - - ditto - - in India, per Finance and Revenue Accounts for the same year - - - - -		14,121	2	11	347,907	-	1
Expenditure by Sub-accountants, from Extra Receipts, per Contra - - - - -		16,374	4	8			
Transfers between Heads of Expenditure, per Contra - - - - -		7,890	11	1			
Transfers to the Credit of the Troop Service, per Contra - - - - -		3,767	18	-			
Amount debited in the first instance to the Troop Service, but subsequently credited (<i>see</i> Contra) - - - - -		121	7	9	28,154	1	6
					376,061	1	7
Disbursements through Accounts of the Troop Service relating to Imperial Service - - -		5,931	2	3			
ditto - - - ditto - - - relating to the General Service of India - - -		2,290	6	6			
ditto - - - ditto - - - for Income Tax repaid - - -		14	8	5			
Payments by Sub-accountants of Balances due on closing their accounts - - - - -		189	8	3	8,425	5	5
TOTAL DISBURSEMENTS - - - £.		367,635	16	2			
<i>Abate</i> —Receipts per Contra - - - - -		118,915	11	9			
TOTAL NET EXPENDITURE as shown in the Annual Account for 1875-76 - - - £.		248,720	4	5			

W. R. Mends,
Director of Transport Services.
C. J. Cruttenden,
Deputy Director of Transport Services
and Assistant for India.

No. 10.

STATEMENT showing the NET EXPENDITURE incurred on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1876.

	£.	s.	d.	£.
Furniture, Fixtures, Fittings, &c. - - - - -	-	-	-	160 10
Salaries and Allowances of President, Professors, &c. - - - - -	8,155	4	-	
Steward's Salary, Wages of Servants, &c. - - - - -	1,739	2	-	
Travelling Expenses, Advertisements, Postage, &c. - - - - -	249	11	2	
Rates and Taxes, Maintenance of Building, Repairs of Furniture, &c. - - - - -	1,553	12	6	
Lights, Fuel, and other House Articles - - - - -	1,338	1	-	
Provisions, Wines, &c. - - - - -	4,035	4	8	
Laundry: Wages and Stores - - - - -	481	13	2	
Expenditure on Library, Laboratory, Workshops, &c. - - - - -	738	9	10	
Lecturers, Examiners, &c. - - - - -	597	13	7	
Pupilage Fees to Engineers - - - - -	1,720	-	-	
Lodging Allowance of Students on Practical Course - - - - -	1,427	5	-	
Expenses of Students visiting Works, &c. - - - - -	231	6	7	
Salary of Chaplain and Expenses attending Divine Service - - - - -	239	16	4	
Expenditure on Garden, Farm, and Dairy, in excess of Receipts - - - - -	93	10	3	
				22,600 10
NET Expenditure during the Year ended 31st March 1876 - - - - -	£.			22,761 -

The above-mentioned Expenditure has been brought to Charge, as follows:—

	£.	s.	d.	£.
Disbursements:				
Cost of Furniture, &c. - - - - -	160	10	7	
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - - - - -	23,604	14	2	23,765
Deduct—Receipts: Sale of Provisions, Farm Produce, &c. - - - - -				1,004 4
	£.			22,761 -
Fees received from Students in 1875-76:				
In England:				
Home Accounts, p. 4 - - - - -	16,546	13	4	
In India:				
Finance and Revenue Accounts, p. 88 - - - - -	823	-	-	
Ditto - - - - - p. 92 - - - - -	140	-	-	
	963	-	-	17,509 13

Thos. W. Keith, Accountant

	Original Estimate of January 1875.	Account.	Increase.	Decrease.
Receipts - - - - -	-	-	-	-
Disbursements - - - - -	-	-	-	-
	£.	£.	£.	£.
	14,583,000	14,066,487	-	516,513
	15,053,908	15,882,908	829,000	-

		1875-76.		Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
Original Estimate of January 1875.	Account.	£.	30	£.	30	
MINT: Proceeds of Sales of Indian Coins sent to this country for Assay	-	-	-	£.	-	
TELEGRAPH: Indo-European Telegraph	-	21,600	17,122	-	4,478	The amount due to the Indo-European Telegraph Company for earnings collected in India on messages home (which is deducted from the sum due by the Company to the India Office for earnings collected in England on messages out) exceeded the Estimate.
MARINE: Sum realised on the decease of an Officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the commutation of his pension	-	-	700	700	-	
INTEREST: Interest realised from Investment of Cash Balance, &c.	20,000	36,273	16,273	-	-	Owing to the Cash Balance having been larger than was estimated in January 1875.
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund	10,600 81,000	11,434 81,565	834 565	- -	- -	
MISCELLANEOUS: Recoveries for Stamps; sale proceeds of Books unserviceable Stores, &c.; pay, &c., of Inmates of the Royal India Innatic Asylum, appropriated to their maintenance; recoveries for detention of Lighters, &c. Fines and Penalties incurred by Contractors in providing Stores and Freight	5,000 3,000	6,252 8,040	1,252 5,049	- -	- -	This is nominal, as a sum of 5,292 <i>l.</i> , the amount of fines remitted, is shown as a payment in the Account. An exceptional receipt.
ARMY: Proceeds of sale of Chinchora Bark	-	4,541	4,541	-	-	
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c.	25,000	105,845	80,845	-	-	The Account includes a sum of 76,604 <i>l.</i> for Receipts from the Admiralty in respect of the Indian Troop Service. In the Estimate a sum of 31,000 <i>l.</i> was deducted from the payments on that account; the receipts and payments are now shown separately. Included in the original Estimate under "Receipts in aid of Superannuation, Retired, and Compassionate Allowances."
Subscriptions to the Indian Service Family Pension Fund	-	1,303	1,303	-	-	
PUBLIC WORKS: Royal Indian Engineering College: Fees from Students, &c.	18,800	17,818	-	-	982	Consequent on the full number of students not being in residence, and more than were estimated having been permitted to defer payment of part of their fees.
Carried forward	185,000	290,923				

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No. 11.—A COMPARISON of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1875-76—*continued*.

1875-76.		Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
Original Estimate of January 1875.	Account.			
RECEIPTS—continued.				
REVENUE—continued.				
Brought forward	£. 185,000	£. 290,923	£.	
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES:				
Oude and Rohilkund Railway Company	-	890	890	Premium realised by the sale of 8,000 l. Share Capital issued to replace the like amount of Debentures cancelled.
DEBT INCURRED:				
India 4 per Cent. Debentures sold	-	1,200,000	1,200,000	Raised in consequence of the low rates of exchange tendered for Bills on India.
DEPOSITS:				
Premium realised by the sale of 1,200,000 l. India 4 per Cent. Debentures, and Interest accrued due thereon at the time of sale	-	6,299	6,299	
REPAYMENT OF ADVANCES:				
From Her Majesty's Treasury, in repayment of Disbursements in England for purchase, &c. of Malt Liquor on behalf of the Imperial Government	3,000	6,842	3,842	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:				
From Her Majesty's Treasury and other Public Departments, in repayment of advances in India on account of Emigration of Coolies, Indian Native Troops employed in China, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c.	60,000	79,003	19,003	The advances in India on account of the emigration of Coolies have increased.
Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition	30,000	15,387	-	14,613
Miscellaneous Receipts	5,000	17,480	12,480	-
Bills of Exchange on India	14,300,000	12,889,613	-	1,910,387
	14,395,000	12,501,483		

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1875-76—*continued*.

1875-76.		Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
Original Estimate of January 1875.	Account.			
£.	£.	£.	£.	
DISBURSEMENTS— <i>continued</i> .				
EXPENDITURE— <i>continued</i> .				
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward - - - - -				
CHARGES ON THE REVENUE OF INDIA— <i>continued</i> .				
MINOR DEPARTMENTS:				
Stores for India - - - - -	2,530,445	2,603,395	-	Complete information had not been received from India regarding this expenditure when the Estimate was framed.
Other Payments - - - - -	11,000	14,714	3,714	Owing to the transfer to this head of the charges of the India Museum, included in the Estimate under "Administration."
LAW AND JUSTICE:				
Stores for India - - - - -	10,000	21,074	11,074	
Other Payments - - - - -	-	-	-	
Stores for India - - - - -	2,500	1,207	1,207	Provision was made in the Estimate for the passage and outfit allowances of two Judges, but no Judges went to India during the year.
Other Payments - - - - -	-	264	-	
MARINE:				
Pensions and Retired Allowances - - - - -	47,500	47,997	497	
Furlough and Absentee Allowances - - - - -	800	577	-	223
Commutation of Pensions of Officers of the late Indian Navy - - - - -	-	1,606	1,606	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - -	70,000	67,731	-	2,269
Sundry items - - - - -	2,000	186	-	1,814
Stores for India - - - - -	66,600	80,322	13,722	The full complement of vessels not having been employed. The payments during the year fell short of those of recent years on which the Estimate was based.
Stores for India - - - - -	-	-	-	The Account includes a sum of 13,440 <i>l.</i> for a dredger for Cochin, and payments to the Admiralty for cordage, &c. supplied in previous years.
ECCLESIASTICAL:				
Passage and Outfit of Chaplains on appointment - - - - -	900	900	-	
Stores for India - - - - -	-	156	156	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:				
Mission to the Court of Persia - - - - -	12,000	12,000	-	20,000
Her Majesty's Establishments in China - - - - -	20,000	-	-	Payment on this Account has been deferred pending receipt of further information from the Foreign Office.
Sundry items - - - - -	1,000	2,997	1,997	The Account includes certain payments in connection with the Visit of His Royal Highness the Prince of Wales to India, and with the Special Mission of Major General Sir F. J. Goldsmid, K.C.S.I., C.B., to Persia.
Stores for India - - - - -	-	296	296	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES - - - - -	1,005,000	1,140,510	45,510	The payments on account of Civil Service Annuities and Military Funds have increased.
MISCELLANEOUS:				
Allowances to Candidates for the Covenanted Civil Service of India, Expenses of the Royal India Lunatic Asylum, Miscellaneous Charges on Stores for India, &c. - - - - -	33,000	33,138	138	
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - -	-	5,292	5,292	For explanation, <i>vide</i> receipt on this account.
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES - - - - -	294,000	228,431	-	5,569
				Consequent on the reduced number of Officers on furlough.

Furlough Allowances of Officers of the Indian Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-</
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No. 11.—A COMPARISON of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1875-76 — continued.

1875-76.			Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
Original Estimate of January 1875.	Account.				
£.	£.	£.	£.	£.	
13,594,008	13,584,534				
DISBURSEMENTS—continued.					
EXPENDITURE— continued.					
ADVANCES REPAYABLE:					
For purchase of Malt Liquor on behalf of the Imperial Government, &c. - - -					
3,000	5,837	2,837	-		
For purchase of Coal for the use of the East India Squadron, &c., on the occasion of the Visit of His Royal Highness the Prince of Wales to India - - -					
-	4,411	4,411	-		
On account of the Abyssinian Expedition - - -					
-	1,484	1,484	-		Additional pay to the Staff of the Indian Troop Service, in connection with the Abyssinian Expedition, not provided for in the Estimate.
3,000	11,732				
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -					
137,000	148,500	11,500	-		Consequent on applications from the Agents of the Funds for larger advances.
Her Majesty's Postmaster General, on account of Postage collected in India - - -					
60,000	57,632	-	2,368		
Ditto, on account of Sums received in India for Money Orders - - -					
40,000	36,626	-	3,374		
Family Remittances, Remittances by Administrators General, &c. - - -					
415,000	473,166	58,166	-		The increase occurs mainly in "Family Remittances."
Miscellaneous Payments to be brought to charge or recovered in India - - -					
70,000	136,890	66,890	-		The Account includes 58,094 l. on account of compensations awarded by Bonus Committees.
Copper supplied to the Calcutta Mint for Coinage purposes - - -					
-	56,873	56,873	-		No provision was made in the Estimate on this account, as it was anticipated in January 1875 that the whole quantity of copper for which a requisition had then been received would be paid for in the year 1874-75, but a portion remained unpaid until 1875-76.
Stores chargeable to Provincial and Local Funds; to Foreign States; and against income derived from Workshops - - -					
108,500	166,780	58,280	-		The Account includes large payments for stores for the Elphinstone Dock and for the Madras Harbour Works.
880,500	1,076,467				
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES:					
1875-76. Estimate of Jan. 1875.		1875-76. Account.			
£.		£.			
Withdrawals -	1,546,700	2,897,078			
Receipts -	920,900	1,686,903			
Net Withdrawals - £.	626,400	1,210,175			
TOTAL - - £.		15,053,908		15,882,908	

1876-77.					
	Estimate of January 1876.	Estimate of May 1877, presented to Parliament.	Increase.	Decrease.	
RECEIPTS.					
MINT:					
Proceeds of sales of Indian Coins sent to this country for Assay -	-	-	-	-	-
TELEGRAPH:					
Indo-European Telegraph -	-	-	-	-	-
MARINE:					
Refund of overpayment in the year 1875-76 in respect of Stores for India -	-	-	-	-	-
INTEREST:					
Interest realised from Investment of Cash Balance, &c. -	-	-	-	-	-
Interest accrued due on East India Bonds and India Debentures at the time of sale -	-	-	-	-	-
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:					
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. -	8,500	14,766	6,266	-	-
Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund -	-	13	13	-	-
MISCELLANEOUS:					
Sale proceeds of Books and unserviceable Stores; receipts in respect of the India Museum; pay, &c. of inmates of the Royal India Lunatic Asylum, appropriated to their maintenance; recoveries for detention of Lighters, &c. -	20,000	11,106	-	8,894	-
Fines and Penalties incurred by Contractors in providing Stores and Freight Repayment by the Imperial Government of one moiety of the expenses attending the Special Mission to Seistan -	10,600	12,050	1,450	-	-
Proceeds of sales of Chinchona Bark -	79,000	82,532	3,532	-	-
ARMY:					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service: retrenchments on account of Messing, &c. -	5,000	11,125	6,125	-	-
Amount recovered from the War Office in respect of Pensions granted, subsequently to the cessation of the Capitation Rate, to Soldiers for service in India and paid to Imperial Revenues; those pensions having been subsequently capitalized from the date of grant -	3,000	8,370	5,370	-	-
Subscriptions to the Indian Service Family Pension Fund -	12,600	12,693	93	-	-
PUBLIC WORKS:					
Royal Indian Engineering College: Fees from Students, &c. -	25,000	30,379	5,379	-	-
Carried forward -	1,200	9,011	9,011	-	-
	18,000	17,545	-	455	-
	182,900	237,513	-	-	-

EXPLANATIONS OF INCREASE OR DECREASE.

Arising from increase of traffic, consequent on the interruption of the Red Sea Line, and from the receipt of one additional instalment of the Persian debt.

Consequent on the limited demand for temporary loans, and the low rate of interest obtainable.

Wide explanation of the increase under "Debt incurred" and "Deposits."

The receipts at the India Museum have largely exceeded the Estimate, owing to the exhibition there of the presents brought home by His Royal Highness the Prince of Wales, and the Estimate of May 1877 also includes the proceeds of the sale of Dr. Forbes Watson's work on the Textile Manufactures of India.

This is nominal, as a sum of £250 L., the amount of fines remitted, is shown as a payment in the Estimate of May 1877, the fines incurred being stated net in the Estimate of January 1876.

An exceptional receipt.

Arising from unforeseen employment of Indian Troop Ships on Imperial service.

Cost of Assay of Indian Coins, &c.	-	-	-	-	-	124	-	-	The indents for Copper for the Bombay Mint have exceeded the original Estimate.
Stores for India	-	-	-	-	-	39,605	24,605	-	
POST OFFICE:									
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	-	-	-	-	-	62,170	-	7,830	The increase consequent on India joining the Postal Union did not take effect so soon as was anticipated in January 1876.
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bassorah and Bagdad	-	-	-	-	-	3,600	-	-	
Compensation awarded on recovery of Stamps saved from the wreck of the "Dhoolia"	-	-	-	-	-	13	823	-	
Stores for India	-	-	-	-	-	9,000	-	-	
TELEGRAPH:									
Indo-European Telegraph	-	-	-	-	-	12,890	-	3,180	The decrease mainly occurs in the Estimate for Stores, the supplies having been procured at lower rates than originally estimated.
Red Sea and India Telegraph	-	-	-	-	-	18,027	-	-	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	-	-	-	-	-	9,387	5,387	-	No provision was made in the original Estimate for the pay of the Director General of Telegraphs while on special duty, and the number of Officers on Furlough has increased. Consequent on the receipt from India of indents for Telegraph Wire in excess of the original Estimate.
Telegraph Lines in India: Stores for India	-	-	-	-	-	26,100	35,343	-	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:									
His Highness Maharajah Duleep Sing	-	-	-	-	-	20,800	267	-	
	222,927					270,828			
CHARGES ON THE REVENUE OF INDIA:									
INTEREST ON DEBT:									
Interest on Loans contracted in England	-	-	-	-	-	2,271,995	156,950	-	Interest on additional debt incurred subsequently to January 1876. Owing to the transfer of Stock to the Books in India.
Dividends on the Indian Transfer Loan	-	-	-	-	-	44,968	-	892	
INTEREST ON OTHER OBLIGATIONS:									
Interest on Deposits in Regimental Savings Banks of Men returned from India	-	-	-	-	-	602	-	-	
ADMINISTRATION:									
Home Establishments, &c.	-	-	-	-	-	216,000	10,455	-	Attributable to an increased payment to the Bank of England for management of debt; to payment in this year of five quarters' accounts for Postage of Despatches to and from India; and to the cost of an exceptional number of Telegrams during the Prince of Wales' Visit to India.
Expenses in connection with the Extension of the India Store Depot	-	-	-	-	-	1,000	340	-	
Payments on account of Administration in India	-	-	-	-	-	11,000	-	6,728	The passage and outfit allowance of the Governor General, for which provision was made in the original Estimate, was paid in the year 1875-76, and that of a Governor, also included in the original Estimate, has not been required.
Stores for India	-	-	-	-	-	120,500	66,113	-	The increase occurs in Stationery Stores for Bengal.
MINOR DEPARTMENTS:									
Stores for India	-	-	-	-	-	17,100	-	5,827	In the absence of complete information from India, the original Estimate was based on previous expenditure.
Other Payments	-	-	-	-	-	20,500	4,824	-	The expenses of the India Department at the Philadelphia Exhibition, and the final charges in this country on account of the "Bengal Gazetteer," have exceeded the original Estimate.
LAW AND JUSTICE:									
Stores for India	-	-	-	-	-	500	-	92	Provision was made in the original Estimate for the passage and outfit allowance of a Chief Justice, which has not been required.
Other Payments	-	-	-	-	-	2,300	-	1,204	
	2,549,745					2,774,416			
Carried forward	-	-	-	-	-	-	-	-	
	£.								

No. 12.—A COMPARISON of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1876-77—continued.

1876-77.					
	Estimate of January 1876.	Estimate of May 1877, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
DISBURSEMENTS—continued.					
EXPENDITURE—continued.					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON.—Brought forward					
	222,927	270,828			
CHARGES ON THE REVENUE OF INDIA—continued.					
	2,549,745	2,774,416			
MARINE:					
Pensions and Retired Allowances	-	-	-	2,350	The full complement of vessels not having been employed. This increase is mainly owing to the transfer to this head of Stores for Lighthouses, included in the Estimate of January 1876, under the head of "Stores chargeable to Provincial Services."
Furlough and Absentee Allowances	47,500	45,150	-	-	
Commutation of Pensions of Officers of the late Indian Navy	700	959	259	-	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	-	2,580	2,580	-	
Sundry items	70,000	63,462	-	6,538	
Stores for India	500	569	69	-	
	53,900	63,061	9,161	-	
ECCLESIASTICAL:					
Passage and Outfit of Chaplains on appointment	900	2,450	1,550	-	The Estimate of May 1877 includes passage and outfit allowance of the Bishops of Calcutta and Bombay.
Stores for India	-	290	290	-	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:					
Mission to the Court of Persia	12,000	12,000	-	-	The payment of this sum was postponed, pending the adjustment by the Imperial Government of a claim on account of Zanzibar Consulate Expenses, &c.
Her Majesty's Establishments in China	20,000	-	-	20,000	
Sundry items	1,000	2,290	1,290	-	
Stores for India	600	394	-	206	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES					
	1,145,000	1,220,530	75,530	-	Consequent on Civil Service Annuities previously paid in India having been transferred to this country after the preparation of the original Estimate.
MISCELLANEOUS:					
Allowances to Candidates for the Covenanted Civil Service of India, Expenses of the Royal India Lunatic Asylum, Miscellaneous Charges on Stores for India, &c.	93,000	38,778	5,778	-	Owing to salvage expenses of the "St. Malo," and general average on Stores per "City of Halifax," and other ships. For explanation, vide Receipt on this account.
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight	-	6,230	6,230	-	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES					
	223,000	285,357	12,357	-	Consequent on the increased number of officers on furlough. Vide also explanation against Army Furlough below.
PROVINCIAL SERVICES—INDIA	600	610	10	-	

Furlough Allowances of Officers of the Indian Service	-	-	-	-	208,000	209,257	6,257	-	-	<p>in this year.</p> <p>Consequent on the retrospective effect given to the privilege of drawing their Furlough Pay at the rate of exchange of 2 s. the rupee, granted to those officers who elected the Furlough Rules of 1868 before 1st July 1871.</p> <p>Mainly owing to the repairs to the "Euphrates" having exceeded the original Estimate.</p> <p>The Estimate of May 1877 includes the amount of Claims by the Admiralty, which it was expected in January 1876 would have been paid in the year 1875-76.</p> <p>Consequent on a large supply of Martini-Henry rifles and ammunition.</p>
Indian Troop Service	-	-	-	-	298,400	325,233	26,833	-	-	
Passage of Officers and Troops otherwise than in Troop Ships	-	-	-	-	6,900	12,928	6,028	-	-	
Miscellaneous	-	-	-	-	31,000	32,595	1,595	-	-	
Stores for India	-	-	-	-	999,600	1,129,076	129,476	-	-	
ARMY—NON-EFFECTIVE:										
The Imperial Government, on account of Retired Pay, &c., of Troops serving or having served in India										
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	-	-	-	-	540,000	368,330	-	-	171,670	<p>Owing to the postponement to 1877-78 of advances originally intended to have been made in this year.</p> <p>Sufficient provision was not made in the original Estimate for the retirement of Officers under the arrangement promulgated by Order of the Government of India, dated 1st January 1876, No. 1.</p> <p>Consequent on the capitalization of a portion of these Pensions from 1st April 1874.</p>
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	-	-	-	-	940,000	983,466	43,466	-	-	
Lord Clive's Fund—Pensions, &c.	-	-	-	-	80,000	123,006	43,006	-	-	
The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army	-	-	-	-	113,000	108,648	-	-	4,352	
Charge to India for Cost of Absorption of Supernumerary Commissions in British Regiments	-	-	-	-	100,000	-	-	-	-	
Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their Retirement from the Service	-	-	-	-	5,000	913	-	-	5,000	<p>The arrangements under which these charges are incurred are drawing to a close.</p>
Indian Service Family Pension Fund	-	-	-	-	400	772	372	-	4,087	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
PUBLIC WORKS—ORDINARY:										
Furlough Pay and Allowances of Officers in the Public Works Department										
Royal Indian Engineering College	-	-	-	-	49,000	56,201	7,201	-	-	<p>Consequent on the increased number of Officers on furlough. <i>Vide</i> also explanations against Army Furlough above.</p>
Sundry items	-	-	-	-	23,000	23,695	695	-	-	
Stores for India	-	-	-	-	4,500	4,164	-	-	336	
	-	-	-	-	6,400	7,380	980	-	-	
	-	-	-	-	-	-	-	-	-	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:										
Stores for India: Tools for use on Famine Relief Works	-	-	-	-	-	504	504	-	-	<p>Consequent on the discharge of certain Debentures, and the renewal of others at a reduced rate of interest.</p>
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES										
	-	-	-	-	8,223,645	8,505,792	-	-	-	<p>The original Estimate was based on information received from India.</p>
	-	-	-	-	4,700,000	4,686,751	-	-	13,249	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
PUBLIC WORKS—EXTRAORDINARY:										
State Railways	-	-	-	-	817,000	616,118	-	-	200,882	<p>The original Estimate was based on information received from India.</p>
Irrigation Works	-	-	-	-	4,800	3,096	-	-	1,704	
	-	-	-	-	821,800	619,214	-	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
Carried forward					13,968,372	14,082,585	-	-	-	£.

No. 12.—A COMPARISON of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1876-77—*continued*.

DISBURSEMENTS— <i>continued</i> .		1876-77.		Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
		Estimate of January 1876.	Estimate of May 1877, presented to Parliament.			
EXPENDITURE— <i>continued</i> .		£.	£.	£.	£.	
Brought forward		13,968,372	14,082,585			
DEBT DISCHARGED :						
Repayment of Temporary Loan		-	500,000	500,000	-	<i>Vide</i> Receipt under "Debt incurred."
ADVANCES REPAYABLE :						
Disbursements in England for Purchase of Malt Liquor on behalf of the Imperial Government, &c.		4,000	3,942	-	58	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :						
Advances on account of the Bengal, Madras, and Bombay Civil Funds		148,000	158,000	10,000	-	The applications from the Agents of the Funds for advances have been in excess of the original Estimate.
Her Majesty's Postmaster General, on account of Postage collected in India		60,000	41,951	-	18,049	Consequent on advices not having been received from India during the year to so late a date as usual.
Ditto, on account of Sums received in India for Money Orders		45,000	49,896	4,896	-	
Family Remittances, Remittances by Administrators General, &c.		458,000	612,380	154,380	-	The increase occurs in "Family Remittances," and is doubtless attributable to the low rate of exchange otherwise obtainable.
Miscellaneous Payments to be brought to charge or recovered in India		215,000	280,946	15,946	-	The Estimate of May 1877 includes a payment to Her Majesty's Treasury of 46,000 £. in final settlement of various outstanding claims between this office and the Imperial Government, including those of the second and third Expeditions to China. On the other hand the payments for Compensation awarded by Bonus Committees have fallen short of the original Estimate.
Copper supplied to the Calcutta Mint for Coinage purposes		61,000	106,755	45,755	-	The original Estimate was based on the experience of 1875-76, in the absence of complete information from India.
Stores chargeable to Provincial and Local Funds, to Foreign States, and against income derived from Workshops		239,900	159,485	-	80,415	
		1,226,900	1,359,393			
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES :						
	1876-77. Estimate of Jan. 1876.	1876-77. Estimate of May 1877.				
Withdrawals	£. 1,089,600	£. 2,442,939				
Receipts	507,000	889,695				
Net Withdrawals - £.	592,600	1,553,238				
	592,600	1,553,238				
	15,791,872	17,499,158				
						The Estimates are framed in communication with the Railway Companies, and are liable to great fluctuations.

RETURN to an Address of the Honourable The House of Commons,
dated 13 February 1877;—for,

“COPY of LETTER, dated, Deputy Adjutant General's Office, Royal Artillery, *Simla*, the 24th day of July 1876, addressed to the Officer Commanding the 18th Brigade, Royal Artillery, *Sheffield, England*, by desire of His Excellency the Commander in Chief in *India*, respecting ARREARS of PAY due to MAJORS of the ROYAL ARTILLERY by the GOVERNMENT of *India*, and of any COMMUNICATIONS addressed to the Deputy Adjutant General, Royal Artillery, Horse Guards, by Officers of the Royal Artillery quartered in *Great Britain* or *Ireland* in reference to such Letter, or similar Letter, addressed to Officers commanding other Brigades, Royal Artillery.

War Office,
20 February 1877. }

GATHORNE HARDY.

His Excellency the Commander in Chief in *India* to the Officer Commanding the 18th Brigade, Royal Artillery, *Sheffield*.

Royal Artillery in India.—Pay and Allowances.

(No. 3733).

Deputy Adjutant General's Office, Royal Artillery,
Head Quarters, *Simla*, 24 July 1876.

Sir,

I HAVE the honour, by desire of his Excellency the Commander in Chief in *India*, to inform you that intimation has been received from the Secretary of State for *India*, that the Petitions of the undermentioned Officers for the Indian Pay and Allowances of a Major of Royal Artillery, prior to the 1st April 1875, will be submitted to Parliament in due course :—

Major G. E. Worsley.
Major J. Ritchie.

I have, &c.
(signed) *A. H. Murray*, Lieut. Colonel, R.A.,
for Deputy Adjutant General, Royal Artillery, in *India*.

The Officer Commanding 18th Brigade, Royal Artillery,
Sheffield, England.

True copy; forwarded in compliance with telegram received this day.

(signed) *N. J. Nugent*, Lieut., R.A.,
Acting Adjutant, 18th Brigade, Royal Artillery.

Sheffield, 10 February 1877.

2 CORRESPONDENCE :—ARMY, EAST INDIA (ARREARS OF PAY).

From Major *G. F. Worsley*, B. Battery, 18th Brigade, Royal Artillery, to the Officer Commanding 18th Brigade, Royal Artillery, Sheffield.

Claim for Arrears of Pay in India.

Sir,

Coventry, 28 September 1876.

IN continuation of my letter of the 25th instant, and with reference to previous correspondence respecting the arrears of pay due to me, I have the honour to annex copy of a letter which I have received from the Deputy Adjutant General, Royal Artillery, in India, and I shall feel obliged by an explanation of its purport, as I have not petitioned Parliament. I beg you will do me the favour to forward this request to the Deputy Adjutant General, Royal Artillery, Horse Guards.

I have, &c.

(signed) *G. F. Worsley*, Major, R.A.,
B. Battery, 18th Brigade, Royal Artillery.

Forwarded.

(signed) *C. J. McMahon*, Lieut. Colonel,
Commanding Royal Artillery, Coventry.

(No. 2797.)

Forwarded to Deputy Adjutant General, Royal Artillery, Horse Guards,
War Office.

(signed) *W. H. R. Simpson*,
Lieut. Col., Commanding 18th Brigade.

Sheffield, 2 October 1876.

From Major *Sadleir*, 16th Brigade, Royal Artillery, to the Officer Commanding 16th Brigade, Royal Artillery.

Sir,

Newcastle-on-Tyne, 30 January 1877.

WITH reference to my letter, No. ⁷⁰/₇₆, dated 3rd June 1876, and reply thereto,

R. A. in India.
Pay and Allowances. No. 3735, from Deputy Adjutant General, Royal Artillery, in India, I have the honour to request I may be informed as to when my claim for Rs. 1,576. 5. 3., or 157 *l.* 12 *s.* 3 *d.* British currency, being pay and allowances prior to 1st April 1875, is likely to be adjusted.

I have, &c.

(signed) *R. Sadleir*, Major, R.A.,
Commanding "C" Battery,
16th Brigade, Royal Artillery.

Newcastle-on-Tyne, 31 January 1877.

Forwarded.

(signed) *W. Booth*, Lieut. Colonel,
Commanding 16th Brigade, Royal Artillery.

Horse Guards, War Office, }
17 February 1877.

R. Radcliffe,
Deputy Adjutant General.

ARMY (EAST INDIA) (ARREARS
OF PAY).

COPY of CORRESPONDENCE respecting ARREARS
of PAY due to MAJORS of the ROYAL ARTILLERY
by the GOVERNMENT of INDIA; &c.

(Colonel Jervis.)

*Ordered, by The House of Commons, to be Printed,
2 March 1877.*

RETURN to an Address of the Honourable The House of Commons,
dated 28 June 1877;—for,

“COPY of the LETTER from the War Office to the India Office, dated the 4th day of May 1877, together with the REPLY thereto, dated the 13th day of June 1877, and a MEMORANDUM by Major General Sir *John Adye*, on the subject of CAPTAINS OF ARTILLERY who were Promoted to the Rank of REGIMENTAL MAJORS in 1872.”

India Office, }
June 1877. }

GEORGE HAMILTON,
Under Secretary of State.

(48 A—1964.)

The Under Secretary of State, War Office, to the Under Secretary of State,
India Office.

Sir,

War Office, 4 May 1877.

WITH reference to Sir T. T. Pears' letter of the 2nd August 1876, No. 379 W., relative to the memorials of officers of the Royal Artillery on the subject of the pay and allowances drawn by them whilst serving in India during the period between the 5th July 1872 and the 1st April 1875, I am directed by Mr. Secretary Hardy to transmit to you, to be laid before the Secretary of State for India in Council, an application similar to these memorials, which has been made by Major Rideout, Royal Horse Artillery, and I am to request, with reference to the enclosed copy of a letter from the Deputy Adjutant General, Royal Artillery in India, to the officer commanding 18th Brigade, Royal Artillery, that Mr. Hardy may be informed whether any further decision has been arrived at with regard to these claims.

I have, &c.

The Under Secretary of State,
India Office.

(signed) J. C. Vivian.

From Major A. K. Rideout, Royal Horse Artillery, to Officer Commanding
“A” Brigade.

Royal Horse Artillery, Woolwich,
15 January 1877.

Sir,

I HAVE the honour to request you will forward this, my claim for pay due to me from the Indian Government from the 5th July 1872, the date of my promotion to Major, up to the 19th October 1874, the date of my leaving India for England. Forwarded.
(signed) P. T. Campbell,
Lieut Col. R.H.A., and Colonel.

Between those dates I only received the pay of a first captain of Artillery, although the Queen's Warrant laid down the pay and rank to be the same as a major in the Army.

I therefore submit that the difference of pay, viz., Rs. 329 9 a. per month,
297. A is

is still due to me for that period, and I beg you will therefore cause this to be forwarded to the Secretary of State for India.

I have, &c.
(signed) *A. K. Rideout*,
Major, Royal Horse Artillery.

Lieutenant Colonel *A. H. Murray* to the Officer Commanding 18th Brigade,
Royal Artillery, Sheffield.

(Royal Artillery in India—Pay and Allowances.)

Deputy Adjutant General's Office,
Royal Artillery Head Quarters, Simla,
24 July 1876.

Sir,
I HAVE the honour, by desire of his Excellency the Commander in Chief in India, to inform you that intimation has been received from the Secretary of State for India that the petitions of the undermentioned officers for the Indian pay and allowances of a Major of Royal Artillery prior to the 1st April 1875 will be submitted to Parliament in due course.

Major *G. F. Worsley*.
Major *J. Ritchie*.

I have, &c.
(signed) *A. H. Murray*,
Lieutenant Colonel, Royal Artillery,
for Deputy Adjutant General, Royal Artillery
in India.
The Officer Commanding
18th Brigade Royal Artillery, Sheffield.

(No. 328 W.)

Colonel *A. Johnson* to the Under Secretary of State for War.

Sir, India Office, 13 June 1877.
I AM directed to acknowledge your letter 48A./1964, of 4th May 1877, forwarding an application from Major Rideout, R.H.A., similar to those previously referred to by Sir Thomas Pears in his letter of the 10th August 1876, 379 W., from officers of the Royal Artillery, on the subject of the pay and allowances drawn by them whilst serving in India during the period between the 5th July 1872 and 1st April 1875.

You enclose also copy of a letter from the Deputy Adjutant General, Royal Artillery in India, to the officer commanding 18th Brigade, Royal Artillery, Sheffield, informing him that an intimation had been received from the Secretary of State for India, that the petitions of Majors Worsley and Ritchie to be granted the pay and allowances of a Major of Royal Artillery, paid to the 1st April 1875, would be submitted to Parliament in due course.

Mr. Secretary Hardy requests information as to whether any further decision has been arrived at as to these claims.

In reply, I am directed to state that no decision on these memorials has been communicated by the Secretary of State for India, and before stating the conclusion at which Lord Salisbury has arrived, I am to recall, for Mr. Secretary Hardy's information, the circumstances under which the claims have been put forward.

When, in 1872, it was decided by the Secretary of State for War to submit for the approval of Her Majesty four Warrants for improving the condition of the officers of the Royal Artillery and Royal Engineers, the Secretary of State for India directed that the attention of the War Office should be drawn to the immediate effect which the proposed measure would, if given full effect to in

India,

India, have on Indian finances, by making an addition of upwards of 50,000 *l.* a year to the Indian military expenditure.

In reply, Mr. Cardwell observed that "the financial arrangements of India and the military allowances are in the control of the Secretary of State for India in Council, and if the allowances are too large, the Secretary of State in Council can reduce them, only considering the opinion of the Secretary of State for War so far as the fair position of officers of the British Army may require.

"In this particular case of majors of Royal Artillery, which Mr. Cardwell gave the Duke of Argyll to understand was under consideration, Mr. Cardwell believes that the contract allowance of captains of mounted batteries are so beneficial, in a pecuniary sense, to the holders, being much in excess of what is required for the efficient maintenance of the batteries, as practically to make the emoluments of the Field Artillery captains greater than those of a Major of the Line, and he sees no reason, therefore, why, if the rank of major shall be established in the Royal Artillery, the expense to India need be increased by the sum of 50,000 *l.*"

To enable the two Departments to come to an understanding on the subject, several meetings took place between the representatives of the War Office and the India Office, and a proposal was finally made that the Majors of Artillery at home and in the Colonies should be given a rate of pay less than that of Majors of the Line, and that the difference should be made up to them by a command allowance.

This proposal having been approved by Mr. Cardwell, was accepted by the Duke of Argyll, as being an arrangement which would not make it incumbent on the Government of India to increase the pay and allowances of the Artillery and Engineer Officers in India, and would leave them, as before, free to regulate the Indian allowances to be passed to officers serving on the Indian Establishment.

Consequent on this agreement between the two Departments, the Duke of Argyll instructed Sir Thomas Pears to say to the War Office that, with regard to the propriety of restoring the regimental rank of major with the view of improving the condition of the officers of the Royal Artillery and Royal Engineers, his Grace did not feel called upon to offer an opinion; "but," it was added, "as the officers now holding the position of first captains in those two corps in India are liberally remunerated for their services in that country, he does not consider that any change in their present rate of Indian pay and allowances is called for by the proposed change of rank designated."

In every other respect the terms of the proposed Warrant were accepted by the Secretary of State for India.

No further communication passed between the War Office and the India Office, and the two Warrants were issued as they now stand, by which the promoted officers received an increase of pay both at home and in the Colonies, but, with the exception of Artillery officers in actual command of a battery, the increase given was not equivalent to that received by Majors of the Line.

Simultaneously the Duke of Argyll informed the Government of India of the changes made in the organization of the corps of Royal Artillery and Royal Engineers, and directed that Government, upon receipt in India of the Warrants, to notify that the Indian pay and allowance of regimental Majors of Royal Artillery and Royal Engineers would be the exact amount then drawn by first captains of those corps.

The grounds on which Her Majesty's Government decided on the restoration of the grade of Major to the Artillery were, Lord Salisbury understands, that the important nature of their command required it, and also that it would improve their promotion, they having suffered supersession for some years past. Though not expressly so stated, it was probably also considered that the pay of these officers at home and in the Colonies was inadequate to the duties devolving on them.

The first two of these reasons applied equally to India, and were, of course, as effectually met there as at home by the promotion given to the first captains. With regard, however, to the last, the Secretary of State for India did not consider that the measure of pay deemed necessary in England and the Colonies was equally called for in India, the pay of officers serving in that country being very much in excess of that granted by the Imperial Government to officers of

corresponding rank, and in the performance of similar duties in other parts of Her Majesty's dominions. He, moreover, shared Mr. Cardwell's opinion that, in the case in point, the remuneration given was adequate to the duties performed.

Acting, therefore, within his established rights, and in accordance with the view already communicated to the Secretary of State for War, that the first captains of the two Ordnance Corps in India were liberally remunerated for their services, the Secretary of State for India decided that there should be no increase of pay to the Indian pay and allowances already received by Artillery and Engineer first captains, in addition to the staff salaries, or beneficiary contracts, or high rates of command pay held by the majority of them.

Agreeing, however, as the Duke of Argyll did, with the view of the War Office, that the commands throughout the Artillery are of a more important nature than the ordinary command of a captain, it was decided to improve the condition pecuniarily of those officers commanding batteries to which neither high command allowance nor beneficiary contracts were attached, and who only received as command allowances that granted for a company of the line. Accordingly the command allowance for a garrison battery was increased from 30 rupees to 100 rupees per mensem.

Lord Salisbury considers that by these measures the Secretary of State for India gave full effect to the Royal Warrant, and fairly and equitably fulfilled all its provisions. This was all that it was incumbent on him to do, for it was not compulsory on the Indian Government to give the Indian pay and allowances of majors to the officers of the Royal Artillery, prescribed under the Warrant. It was not given by the Warrant itself, which, indeed, was expressly so framed in view to the Indian question. Moreover, it was not an invariable rule that Indian pay should, as a matter of course, follow substantive regimental rank, as when, in order to place the Indian and British corps on an equality in respect to rank, the rank of major in the Indian Artillery was abolished in 1850, the majors of the old Indian Artillery who were promoted to lieutenant-colonel continued to receive the pay of the rank from which they had been promoted, and a certain proportion of the grade continued to do so until the date of the Order of 1872, which fixed the pay of the restored grade of majors. The same order abolished the distinction theretofore in force between the two classes of lieutenant colonel, as regarded their pay, furlough pay, and pension.

It is, Lord Salisbury thinks, unnecessary to enter into any disquisition in respect to the contract allowances, or the precise extent to which they were a source of profit to the officers holding them. It is an admitted fact that they were still beneficiary, though less so in 1872 than when the rates were originally fixed.

Since the system was first introduced, very radical changes had occurred, all of which tended to render it year by year a less convenient and applicable mode of maintaining the battery equipment efficient.

It had been for some time apparent that, sooner or later, the contract system must be discontinued, and the work be carried out thenceforward by the Government directly. It was not, however, until 1875 that the Secretary of State for India saw his way to effecting the change, and it is not, I am to observe, to be denied that, in coming to this decision at that time, Lord Salisbury was influenced by a desire to get rid of a source of dissatisfaction and misapprehension on the part of the majors of Royal Artillery serving in India.

When the abolition of the contract system was decided on, it became necessary to reconsider the decision arrived at in the first instance as to the pay and emoluments of Artillery majors. The withdrawal of the contract allowances from the holders caused notoriously a considerable reduction in their emoluments. Some compensation would, under any circumstances, have probably been held due to the officers whose interests were thus injured. The Royal Warrant enabled the Secretary of State to afford this in a manner convenient alike to the Government and to the individual officers, by conferring upon officers promoted by the Royal Warrant of 1872 a new rate of Indian pay (corresponding to the lesser rate given by the Royal Warrant to majors at home and in the Colonies), with a command allowance to be drawn only by the officers when in actual command.

When the contracts were abolished and the new rate of pay was introduced, it seemed to the Secretary of State for India impracticable to maintain any distinction

inction between the several majors of Artillery based on any consideration of the nature of their respective commands. Accordingly, they were all placed on precisely the same footing from that date, the special rates of command allowances to the commanders of heavy and garrison batteries being discontinued. Thenceforward, all alike received the rate of Indian pay and allowances of an Artillery or Engineer major then established.

Though there were not as forcible reasons for making the same concession in respect to the majors of Royal Engineers, it seemed very undesirable to make a distinction between the majors of the two Ordnance Corps, which did not exist under the provisions of the Warrants of 1872. They were accordingly all placed on the same footing.

I have remarked above that Lord Salisbury, in determining to abolish the contract system, was, to a considerable extent, influenced by a desire to get rid of certain dissatisfaction and misapprehensions which had found expression amongst the Artillery Majors of the Ordnance Corps. The measures then taken had the desired effect, but since that date many memorials and representations have been addressed to different authorities in India and here, praying that the measures of 1875 shall have retrospective effect from 1872, the date of the Royal Warrant under reference.

Though ordinary claims made by officers of British corps for pay or other allowances due under regulations in force in India may fairly be made through the local authorities, it does not seem to Lord Salisbury desirable or convenient that the reply to these special memorials of officers of the Royal Artillery and Royal Engineers should proceed from any other authority than the War Office, and I am, therefore, desired to convey to Mr. Secretary Hardy the conclusion at which, after giving the subject its full consideration, Lord Salisbury has arrived.

His Lordship, I am to say, is unable to admit that the officers concerned had legitimate ground for complaint against the decision first given by the Duke of Argyll.

As has been already said, the Secretary of State for India was not, in every case, compelled to give to a newly created grade, such as that of Artillery and Engineer majors, any special rate of Indian pay higher than that of which the officers composing it were already in receipt.

In this particular case any such objection was the more remote, as the officers in question were, for the most part, already in the enjoyment of special emoluments of considerable value.

These emoluments, when derived from contracts, it is true were indeterminate in their amount, but it was known and admitted that they could not be abolished without causing a very serious pecuniary loss to the holders of them.

The enjoyment of these emoluments, whether staff salaries, contract profits, or command allowances, entirely obviated any need for that improvement in the pecuniary position of Artillery and Engineer first captains considered necessary at home and in the Colonies, while they were in full enjoyment of those other advantages received by the corps where necessary, viz., an improved military status and protection from supersession by the others arms of the Service.

To grant retrospectively to officers in receipt of these exceptional emoluments the rate of pay which has since been granted on the abolition of the contract allowances, and as some equivalent to the loss involved by their abolition, would be to confer upon such officers a two-fold remuneration, to which they have no claim.

The Secretary of State for India in Council, after the fullest consideration of the case, has come to the conclusion that he cannot admit the validity of the claim upon the Treasury of India advanced by the officers whose applications you forward with your letter under reply. I am to add, that this decision has been taken with the unanimous concurrence of his Lordship's Council, to whom Parliament has confided an absolute veto on all expenditure from Indian revenues.

I am, &c.
(signed) *A. Johnson*, Colonel,
Military Secretary.

CONFIDENTIAL MEMORANDUM by Major General Sir *John Adye*, R.A., K.C.B.,
on the subject of Captains of Artillery who were promoted to the rank of
Regimental Majors in 1872.

Woolwich, 16 March 1877.

In the early part of 1872, the Secretary of State for War (Mr. Cardwell) proposed that the first captains of Royal Artillery should be raised to the regimental rank of major. The chief reason was that their important duties required it, and another was that it would improve promotion, as they had long suffered from supersession. It was his intention that they should also receive regimental pay as majors, equal to that of the Line. The authorities at the India Office, when informed of these proposals, strongly objected to them on financial grounds. Their argument was that captains of Artillery in India were already sufficiently paid, and that if they were made majors at home, with pay as such, the result would be to force India to do the same, at an increased cost of 50,000 *l.* per annum.

Several meetings took place between the authorities of the War Office and India Office on this subject, at some of which I was present. The India Office at one time proposed that the rank to be given should be that of brevet-major in lieu of regimental rank, but it was objected to, as departing from the principle.

It was finally decided to raise all first captains to the rank of major, but as the financial objection of the India Office still remained to be overcome, I was directed to call upon Sir Thomas Pears at the India Office with a view to its settlement.

After a discussion, it was proposed that the Majors of Artillery at home should be given a rate of pay less than that of Majors of the Line, and that the difference should be made up to them by a command allowance.

Sir Thomas Pears considered that this arrangement would meet the views of the India Office, as it would not oblige them to give the pay of Majors to Artillery officers in India; and that in regard to allowances India could regulate her own, as she had always done.

I reported the result of this interview to the Secretary of State for War; the proposal was approved, and the Warrant of July 1872 was made out accordingly, namely, that a Major of Artillery at home and in the Colonies should receive 14 *s.* 6*d.* a day pay (in lieu of 12 *s.* 1*d.* as heretofore) and 1 *s.* 6*d.* a day command allowance (or command pay), thus making a total of 16 *s.* a day, which is the pay of a Major of the Line.* The Warrant also laid down that Majors of Artillery were only to draw forage allowance when doing Field Officer's duty in a garrison.

It is therefore evident that a Major of Artillery at home and in the Colonies does not draw the pay of a Major of the Line, although the difference is made up to him by a command allowance, which latter, however, he only receives when in actual command of a battery, and he also only draws forage allowance under certain circumstances.

These arrangements were not exactly what the War Office authorities desired, but they were acceded to, to meet the views of the India Office.

I pointed out at the time of the interview with Sir Thomas Pears that the arrangement above noted would not, in my opinion, be final or satisfactory as regards India.

I thought that Majors of Artillery in India would feel aggrieved on finding that those of the same rank at home were receiving higher pay and allowances than heretofore, whilst the financial arrangements in India were not altered or improved. I also urged the advisability of taking advantage of the present occasion to abolish the beneficial contracts in India, the necessity for which had passed away, and which were so demoralising, and that by abolishing them considerable economy would ensue, and that the saving would, to a great extent, cover the additional cost which would arise from giving the Majors pay and allowances as such. I apprehended that, if this were not done at the time, it would speedily follow, owing to pressure from India. Sir Thomas Pears,
however,

* Horse Artillery Majors were in like manner assimilated to Cavalry rates.

however, did not consider that the time had arrived for the abolition of the beneficial contract system.

I have had no official dealings with the subject since that date, but I understand that the contracts have been abolished, and that Majors of Artillery in India now receive the same pay and allowances as Majors of the Line, and further, that they claim arrears. It is not for me to give any opinion on this matter. I would simply point out that Majors of Artillery at home at this moment do not receive the pay and allowances of Majors of the Line. The compromise made at the instance of the India Office, in 1872, in their case is still in operation.

(signed) *John Adye*, Major General.

EAST INDIA (MAJORS OF ARTILLERY).

COPY of the Letter from the War Office to the India Office, dated 4 May 1877, together with the Reply thereto, dated 13 June 1877, and a Memorandum by Major General Sir John Adye, on the subject of CAPTAINS of ARTILLERY who were Promoted to the Rank of REGIMENTAL MAJORS in 1872.

(*Lord George Hamilton.*)

*Ordered, by The House of Commons, to be Printed,
29 June 1877.*

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EAST INDIA.

COPY OF RECENT CORRESPONDENCE

ON THE SUBJECT OF THE

ORGANISATION OF THE NATIVE ARMY.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

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ORGANISATION OF THE NATIVE ARMY.

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EAST INDIA.

COPY OF RECENT CORRESPONDENCE

AS TO THE

ORGANISATION OF THE NATIVE ARMY.

Military, No. 215.

To His Excellency the Right Honourable the Governor General of India in
Council.

MY LORD,

India Office, London, 10th August 1876.

Para. 1. WITH your two letters, Nos. 51 and 53, dated severally the 3rd and 10th March 1876, your Government transmit minutes and correspondence relating to the very important subject of the present condition and future organization of the Native Army of India. These papers have received my most careful consideration in Council.

2. I observe that your Lordship's predecessor considered it desirable to institute a series of inquiries into various matters connected with the Native Army, in consequence, mainly, of certain suggestions having been received from high military authorities in India in reference to the existing pension rules.

3. Your Government were led, under these circumstances, to address the Commander-in-Chief in India, and the Governments of Madras, Bombay, and the Punjab, calling for opinions and information in detail upon many important questions relating to the Native Army.

4. These proceedings have resulted in the collection from all parts of India of a mass of information and a variety of interesting and valuable opinions from officers of distinction and experience, well calculated to aid and ensure the formation of a right conclusion upon the general question.

5. The main points treated of in your letters under acknowledgment are the following :—

First. The present system of organization, more particularly as regards the number and relative duties of officers, British and Native.

Secondly. The proposal to change the designation of the regimental officers of the junior grades.

Thirdly. The adoption of certain rules, providing for the advancement, exchange, and retirement of European officers of Native regiments.

Fourthly. The present system of appointment to and promotion in the Staff Corps.

Fifthly. The disposal of military officers who may have been in civil employment beyond a certain fixed limit of time.

6. With regard to the first point, viz., the present system of organization, more particularly as regards the number and relative duties of officers, British and Native, your Government recommend a retention of the present organization as respects the Native officers, and you consider the present complement of European officers sufficient for all purposes of Indian service. You state that, after giving full weight to all that is urged against entrusting the command of troops and companies to Native officers, you have no hesitation in affirming that,

as respects the Bengal Army, to adopt any other system would be in the highest degree unwise; while in Madras and Bombay, although the change in this particular has perhaps not as yet been so successful as in Bengal, you are confident that continued efforts to improve the Native officers will be crowned with success. Considering that it is unnecessary to require higher qualifications in Native officers than such as are proper for the perfect efficient command of troops and companies, you are not prepared to admit that there can be any insuperable difficulty in finding, among a body of non-commissioned officers selected from several hundred Native soldiers, the very limited number of men of sufficient character and intelligence required to perform these duties, if properly instructed, and you still hope that it may be possible in Madras and Bombay to occasionally bring in Native gentlemen at once as Native officers, as is now done in Bengal.

7. The number of combatant officers now allotted to a regiment of Native infantry is 23, of whom seven are European and 16 Native, the number of rank and file amounting to 696. There seems to be no doubt that this number of European officers is ample in time of peace for the duties they are required to perform; whether it will be sufficient in time of war is a question upon which a remarkable difference of opinion exists among military men of the greatest experience. On the whole, the weight of authority, as well as of argument, appears to me to be on the side of those who contend that the present organization of the Indian army is calculated to furnish a sufficient reserve of officers for the ordinary exigencies of field service. At the same time it must be borne in mind that the Government are in no way bound to a rigid adhesion, under all possible contingencies, to the fixed establishment, and upon such special occasions as those mentioned in paragraph 9 of your despatch, No. 53, it will be in the power of the Government to sanction such a temporary increase as would supply a reserve of European officers more readily available, by drawing either upon the officers employed upon duties other than regimental, upon those on furlough, or upon those with regiments left in garrison.

8. It is impossible to consider the question of increasing the number of European officers attached to each regiment apart from the present condition and prospects of Indian finance. Even if the advantage of such an addition were far more distinctly established than it is, the importance of retrenching at the present time all military expenditure which is not absolutely necessary would render such a measure unadvisable. The increased pay which, since the formation of the Staff Corps, has been given to the officers of the Indian army, would make any considerable addition to their number a heavier burden to the Treasury than under existing circumstances Her Majesty's Government are prepared to sanction.

9. It has been suggested to me, however, that the recent issue of arms of precision to the Native troops, and the introduction into that branch of the service of a system of musketry instruction may render it necessary at no distant period to consider the propriety of appointing an European officer as musketry instructor to each battalion. Subject to considerations of financial exigency, I should not object to such a measure, should your Government consider it necessary for the efficiency of the service.

10. With regard to the Native portion of the commissioned grades, I cannot doubt but that under a new and improved system of selection and training the Native officers of the army will prove themselves worthy of the confidence placed in them, and of the improved position assigned to them.

In connexion with this subject, I would urge upon your Government the necessity of impressing upon the military authorities the extreme importance of giving their close and earnest attention to this element in our Native Army—the Native commissioned officer.

I observe that in the Despatch No. 46, dated 22nd February 1872, the Duke of Argyll made some inquiries respecting the measures that had been adopted up to that time, since 1857, in connexion with the selection and promotion of Native officers, consequent upon the change that had passed over their position and duties. The replies received to that inquiry at that time did not indicate any marked improvement upon, and but little change of any kind from, the former system, and this appears to me to be a fitting opportunity for calling your Lordship's attention to this point, as one of vital importance to the efficiency of the

army. I am aware that in the Bengal army a great advance has been made, under the personal influence of the late Commander-in-Chief, in the instruction and training of Native officers and non-commissioned officers, and I feel sure that Sir F. Haines will follow his predecessor's action in this very important point. I would suggest, however, that the attention of the several Commanders-in-Chief be called to the subject,—that they be urged to exercise special watchfulness over the Native officers, and to take every opportunity of directing the attention of commandants of regiments to their position and duties, and to the importance of their giving to their native officers the utmost encouragement, confidence, and support.

12. I shall only further observe, with reference to this subject, that I attach great importance to the measure referred to incidentally in the third paragraph of your Letter, No. 53, under acknowledgment, wherein you express a hope that it may be possible in the other presidencies to bring in Native gentlemen at once as Native officers as is now done in Bengal. It seems to me that such a measure adopted at first to a limited extent, but recognising an important principle of action on the part of the Government, might be expected to exercise a beneficial effect of a very marked character upon the Native Army generally, and upon the class of Native commissioned officers in particular.

13. The selection and appointment of a few Native gentlemen of good family, of approved loyalty, and of good education, to hold the position of Native commissioned officer with the regular army could not fail, especially if they had the further claim of being sons of distinguished Native officers, to promote a feeling of professional pride and self-respect among the other members of the same class, and to enhance the dignity and importance of their position.

14. In making such selections it will be necessary that certificates of physical and intellectual fitness, as well as of moral conduct, should in all cases be required. This course has, I believe, been laid down with respect to the few direct appointments of this nature recently made. Further, I would observe that, in carrying out this measure, due regard should be paid to the interests and just expectations of the old non-commissioned officers.

15. I have now to consider the second question raised in your letter, viz., a proposed change in the designation by which certain of the European regimental officers are at present known. Your Government propose that squadron and wing officers should henceforward be designated as squadron and wing commanders, and those now designated as squadron and wing subalterns should be called squadron and wing officers respectively. I approve of this proposal.

16. In paragraphs 12 to 18 of your letter, No. 53, you propose the adoption of certain rules, with a view of making more effectual provision for the advancement, exchange, and retirement of European officers of Native regiments. In an appendix to your letter, I find the rules referred to, in the whole of which, with the exception of Rule III., I have to express my entire concurrence. The proposed Rule III. is as follows:—

An officer, on the completion of 31 years' service, shall not retain any regimental appointment which he may have held for five years, unless re-appointed thereto by the Commander-in-Chief for a further term not exceeding five years. An officer of 31 years' service who has not held his regimental appointment for five years may complete that term, and present incumbents will not be required to vacate them for a period of three years from this date, or a period of eight years from date of their appointments.

17. There can be no question as to the importance of maintaining the European portion of the Native Army in the highest possible state of efficiency, by arranging for the timely retirement of officers who may have become unfitted for the active duties of their profession, either by age or by other infirmities.

18. At the same time, I cannot but perceive that the adoption of a fixed limit of age, and that not by any means an advanced one, for the superannuation of officers of the Indian Staff Corps, might not only lead to many cases of positive hardship to the officer and detriment to the public service, but would also be attended with a very serious increase of expenditure.

19. This objection does not seem to have attracted the notice of your Government, as I find the proposal unaccompanied by any estimate of the probable cost.

20. I shall take an early opportunity of addressing your Lordship again on this particular point, and I hope to be in a better position to consider and decide upon your proposal when I shall have been informed of the result of the deliberations of a Royal Commission, which has been engaged for some time, under the presidency of Lord Penzance, in considering a scheme for regulating the promotion and retirement of officers of the British Army, and of the action which the Secretary of State for War may propose to take upon their report.

21. That report cannot fail to deal thoroughly and comprehensively with the general question of retirement and superannuation, and although regulations upon these points must necessarily vary somewhat in details as applied to the British and Indian branches of the service, I consider it in all cases desirable that the proceedings in both should be based upon an uniform principle.

22. With regard to the present system of appointment and promotion in the Staff Corps, treated of in paragraphs 19 to 21 of your letter, No. 53, you observe, after alluding to the alleged advantages and disadvantages of the present system, that you are not aware of any system which could with convenience be substituted for the Staff Corps system of promotion, or for the system of supplying regiments and departments from that corps, while if such a system were successfully sketched out, it would, you apprehend, be exceedingly difficult to introduce it without an amount of change that would be most disturbing in every way; nor do you apprehend that any change likely to be adopted would secure that Indian service should be so popular as it is under present arrangements.

23. I have placed myself in communication with his Royal Highness the Field Marshal Commanding-in-Chief on the subject of arrangements which it seems desirable to make with the view of meeting the present pressing and, I trust, exceptional demand for young officers, and I shall address you at an early date upon the subject. Meanwhile I need only observe that the present system, as far as it has been in operation, appears to have yielded a supply for the Indian service of very promising young officers.

24. The last point of importance which I have to notice is the proposal made in the latter part of paragraph 22 of your letter, relative to the removal of officers from the effective list of the army after a definite period of service in a civil department.

25. This question, is so intimately connected with that of army promotion, retirement, and superannuation, that, for reasons above given in connexion with another subject, I should wish, before communicating to your Lordship my final decision upon the subject, to await the result of the labours of Lord Penzance's Commission.

26. Having now noticed the several points of importance raised for consideration in your letters under acknowledgment, I have to express the satisfaction with which Her Majesty's Government receive the assurance contained in the 28th paragraph of your letter, No. 53, where you state your conviction that the Native Army, taken as a whole, is in good condition.

27. It only remains for me to notice certain proposals contained in a letter from your Government, No. 52, dated the 3rd March, relative to the improvement in the pay and allowances of the Native officer.

28. In submitting those proposals, your Government observed that they were based on the assumption that troops and companies would continue to be commanded by the Native officer, as at present. You were informed, therefore, in my despatch, No. 214, dated the 10th August 1876, disposing of the proposals for improving the position of the Native soldier, that this question of an increase of pay to the Native officer would be deferred pending a consideration of the general question of the organization of the Native Army.

29. I have now to communicate to you the sanction of Her Majesty's Government to the measures proposed for the improvement of the Native officer's position in paragraphs 13 to 16 of the above-mentioned letter.

30. I observe that the annual cost of these measures has been estimated by your Government at Rs. 3,58,500.

31. The question of a revision of the pension rules for the Native Army appears to have occupied a prominent place in the deliberations of your Government in connexion with the present condition and future organization of the Native Army.

32. I trust to receive, at a very early date, the proposals of your Government upon this subject. It appears to me to be of great importance to the efficiency and contentment of the army that these regulations should be such as to make a liberal provision for old and deserving soldiers, and should secure the timely removal from the effective list of worn out and inefficient men.

I am, &c.
(Signed) SALISBURY.

No. 51 of 1876. Military Department.

To the Most Honourable the Marquis of Salisbury, Her Majesty's Secretary of State for India.

MY LORD MARQUIS,

YOUR Lordship is doubtless aware that for some time past the whole condition of the Native Army of India has been under the careful consideration of our Government, and that we have devoted much attention to the subject, in view to laying before Her Majesty's Government such suggestions as might seem desirable. Various inquiries had been made and several memoranda had been prepared when a representation was received from Bombay, relative to the unsuitability of the existing pension rules of the Native Army, and this having been referred for the opinion of the Commander-in-Chief in India, his Excellency in reply gave it as his opinion not only that an alteration was desirable in the pension regulations, but also that various other changes were required, as specified in the Adjutant-General's letter.

ENCLOSURE 1.

Bombay Government letter, No. 3,267, dated 1st September 1874.

ENCLOSURE 2.

Military Department letter to Adjutant-General, No. 722 of 14th October 1874.

Adjutant-General's reply, No. 2,837B, dated 16th November 1874, and No. 1,482B, dated 30th June 1875.

2. Having given our full attention to what was urged by Lord Napier of Magdala, and being in a better position than we had previously been to make proposals with respect to the European officers owing to your Lordship's assent to our proposal to allow a large number of senior officers to commute their title to colonel's allowances, it seemed to us to be desirable, before recommending to Her Majesty's Government the measures proposed by his Lordship, to institute a series of inquiries into various matters connected with the Native Army, the replies to which, conjoined to our knowledge derived from the elaborate confidential reports on regiments which we receive and forward annually to your Lordship, and from other sources, would enable us, with some degree of confidence, to submit to Her Majesty's Government our views as to the whole condition of the Native Army and the measures we deem it desirable should be adopted with respect to it.

3. Accordingly, in a series of communications addressed to the Adjutant-General in India and the Governments of Madras, Bombay, and the Punjab, we called for opinions and information in detail as to the present system of officering the Native Army, including the efficiency of Native officers for the duties and positions which now devolve upon them; for returns to show the condition of the troops in many particulars, together with extracts from confidential reports for the past three years as to the quality of recruits; and for returns which would embrace all the essential statistics of the invaliding of the armies of the three Presidencies.

4. In due course all the replies were received, and they embodied an amount of information and a collection of

ENCLOSURE 4.

From Government of Fort St. George, No. 1,809, dated 15th April 1875, and annexures.
From Government of Bombay, No. 2,645, dated 29th June 1875, and annexures.
From Adjutant-General, No. 1,932B, dated 14th August 1875, and annexures.

From Government of Fort St. George, No. 1,764, dated 13th April 1875, and annexures.
From Government of Fort St. George, No. 2,886, dated 19th May 1875, and annexures.
From Government of Bombay, No. 1,457, dated 14th April 1875, and annexures.
From Adjutant-General, No. 734B, dated 16th April 1875, and annexures.
From Adjutant-General, No. 907B, dated 30th April 1875, and annexures.
From Adjutant-General, No. 1,233B, dated 3rd June 1875, and annexures.
From Government of the Punjab, No. 100-1,132, dated 23rd April 1875, and annexures.
From Government of the Punjab, No. 112-1,323, dated 17th May 1875, and annexures.
From Government of Fort St. George, No. 1,765, dated 13th April 1875, and annexures.
From Government of Fort St. George, No. 2,208, dated 13th May 1875, and annexures.

From Government of Fort St. George, No. 1,411, dated 23rd March 1875.
From Government of Bombay, No. 1,265, dated 2nd April 1875.
From Adjutant-General, No. 1,106A, dated 9th April 1875.

in-Chief could rejoin the Government in Calcutta on the breaking up of the Camp of Exercise.

5. This delay gave ample time for the members of the Government to peruse all the papers received, together with the précis and abstracts of the whole

ENCLOSURE 5.

Military Department précis and abstracts of returns.
Minutes by Major-General Sir H. W. Norman, K.C.B., dated 11th October 1875, and 3rd March 1876.
Minute by his Excellency the Commander-in-Chief, dated 6th November 1875.

Minute by our colleague, Major-General Sir Henry Norman, and also a Minute by his Excellency the Commander-in-Chief in India.

6. With all these materials before us, we have proceeded to a careful discussion of the several points treated of in the papers, and for convenience sake we shall now address your Lordship in separate despatches, dealing with the different branches of the subject, and referring from time to time, as may be found necessary, to documents forwarded with this despatch.

We have, &c.

(Signed)

NORTHBROOK.
NAPIER OF MAGDALA.
H. W. NORMAN.
ARTHUR HOBHOUSE.
E. C. BAYLEY.
W. MUIR.
A. J. ARBUTHNOT.
A. W. CLARKE.

Fort William,
The 3rd March 1876.

ENCLOSURES 1 and 2.

PROPOSED REVISION OF THE RULES REGARDING THE INVALIDING AND PENSIONING OF NATIVE SOLDIERS.

From Colonel J. MACDONALD, Secretary to the Government of Bombay, Military Department, to Colonel H. K. BURNE, Secretary to the Government of India, Military Department.—(No. 3267, dated Bombay Castle, the 1st September 1874.)

I AM directed to submit to the Government of India, the accompanying copy of a letter from the Adjutant General, No. 868, dated 4th July 1874, and of its enclosure, recommending a revision of the rules regarding the invaliding and pensioning of Native soldiers, together with a copy of a report thereon by the Controller of Military Accounts, No. 891, dated 30th July, and to state that in the opinion of this Government, the expediency of removing from the active strength of the Native Army, men whose presence would in time of trial become extremely embarrassing, is so obvious as to entitle the suggestions of his Excellency the Commander-in-Chief to the best consideration of the Government of India.

From Brigadier General C. T. AITCHISON, Adjutant-General of the Army, to the Secretary to Government, Bombay, Military Department.—(No. 868, dated Poona, the 4th July 1874.)

The Commander-in-Chief having recently had under consideration the existing regulations for the disposal of Native unfits, I am directed by his Excellency to bring to the notice of Government that regimental efficiency is much impaired by the restrictive rules laid down in G. G. O. No. 582 of 1864, which are in effect as follows :—

That no Native officer or soldier can be removed to the Pension List except—

- (a) By invaliding, or
- (b) By order of the Commander-in-Chief, *provided* the man has served 40 years.

2. It not unfrequently happens, however, that Native officers and non-commissioned officers of less than 40 years' service, though physically fit for the army, are mentally unfit for the positions they hold in it; but as the Government of India is averse to the transfer of Native commissioned and non-commissioned officers to the Pension List unless

G. R. No. 5045, 3rd December 1870,
and G. R. No. 819, 17th February 1873,
with annexments.

declared unfit for further service, there is no alternative but to send them before the annual invaliding committees, a course, however, which usually ends in their being pronounced *medically* "fit" and sent back to duty with their corps, thus neutralising the efforts of commanding officers to maintain in their regiments a high standard of military efficiency, and throwing back upon the Native Army a class of men whose retention in the service is baneful in its influence, and retards the promotion that ought to be given to younger soldiers.

3. The Bengal rules, which allow a greater latitude to general invaliding committees, and which with the approval of Government it is proposed to adopt in the Bombay Military Regulations now being compiled, do not meet the difficulty herein represented, and his Excellency would strongly recommend that G. G. O. No. 582 of 1864 be modified to the following extent, viz. :

- (a.) That all Native officers and non-commissioned officers of 30 years' service and upwards who, from mental debility or any other cause not cognizable by court-martial, become professionally unfit (although physically fit) for further service, shall be liable to be summarily removed to the Pension List, on the recommendation of the Commander-in-Chief.

- (b.) Further, that all Native officers and non-commissioned officers under 30 years' service, who may be reported by their commanding officer and the reviewing officer for similar disqualifications, shall be examined by a military board composed of two field officers and one medical officer, instead of a purely medical committee, and if pronounced by them to be unfit for their regimental positions (notwithstanding their physical fitness) shall be liable to be transferred to the Pension List.

4. In close connexion with the present subject, I am desired to refer to the pension rules of 1837 (a.) and 1864, and to state that since these rules came practically into force, officers commanding Native corps have brought to the notice of the Commander-in-Chief how injuriously they affect the efficiency of

(a.) Art. 194, page 678,
Jameson's Code.

the Native Army.

5. The lower pension is given at 15 years' service on a man being pronounced *medically unfit* for further service, and no higher pension until the termination of 40 years' service. The consequence is that many men on approaching the completion of their 15 years' service, and having no further increase of pension to look forward to for many years, take to malingering, and pertinaciously resort to hospital until they succeed in being removed to the Pension List. In some few cases punishment overtakes them, but sufficient evidence is not often forthcoming, and the evil example of many successful malingerers very injuriously affects discipline.

6. To remedy this, the Commander-in-Chief would suggest for the consideration of the Government of India, whether the re-introduction of a graduated scale of pensions, based on that which formerly existed in the Bombay Army. (Article 188, page 677, Jameson's Code), would not be better than the rules now extant, as being an inducement for the Native soldier to go on serving as long as health permits and the commanding officer is satisfied, for under present rules the sepoy finds that on completing 15 years' service, if he can manage to get invalided, he receives as large a pension as he can obtain until he completes a long servitude of 40 years.

REPORT No. 891.

The question here raised is one of discipline, its financial bearing cannot be determined in the absence of any information as to the numbers who would be transferred yearly to the Pension List if the recommendations of his Excellency the Commander-in-Chief are adopted. Officers commanding regiments would probably take advantage of any relaxation of present rules to get rid of men who, though physically fit for the service, are not efficient as officers, or smart as soldiers.

2. The Pension List is even now a very heavy item of charge, the amount provided in the current year is nearly 42 per cent. of the effective pay of the Native army. Financially, it seems hardly desirable to increase the annual charge for pensions which would result if the old scale as laid down in Art. 188, page 677, of Jameson's Code was reverted to.

3. As the higher rates of pension after 40 years' service are only granted to men of unblemished character, such rates can hardly be called the ordinary rates of pension. Considering then that the ordinary rates of pension even after 40 years' service are the same as those payable to men invalided before that period is completed, might not the object sought be secured by granting men physically fit, but professionally unfit, a proportion of the ordinary pension on removal from the Effective List? say half pension to those removed between 15 and 30 years' service, and two-thirds after 30 and under 40 years.

4. This recommendation for revising the rules which regulate the grant and the rates of Native invalid pensions will, should Government entertain it favourably, have to be referred for the orders of the Government of India.

(Signed) T. B. HARRISON, Lieut.-Col.,
Offg. Contr. of Mily. Accts.

Poona, the 30th July 1874.

From Captain T. DEANE, Officiating Assistant Secretary to the Government of India, Military Department, to the ADJUTANT-GENERAL.—(No. 722, *Pensions*, dated Fort William, the 14th October 1874.)

I AM directed to forward for favour of the opinion of his Excellency the Commander-in-Chief,

* Copy of a letter No. 868, dated 4th July 1874, from the Adj.-Genl. to Bombay Government.
Extracts from confidential reports on the Native Army for 1874.
Report by Contr. of Mil. Accts., Bombay, dated 30th July 1874, No. 891.
Return requested.

the accompanying letter with its enclosures* from the Government of Bombay, No. 3267, dated 1st September 1874, on the subject of a revision of the rules regarding the invaliding and pensioning of Native soldiers.

2. I am at the same time to forward for his Excellency's information a copy of the returns* of men pensioned in the three presidencies during the past two years of less and more than 40 years' service respectively.

* Pro. October 1874, Nos. 1-4.

From Colonel P. S. LUMSDEN, C.B., C.S.I., Officiating Adjutant-General in India, to Colonel H. K. BURNE, Secretary to the Government of India, Military Department.—(No. 2837B. Native Army Invaliding pensions, dated Head Quarters, Simla, the 16th November 1874.)

I AM directed by the Right Hon. the Commander-in-Chief to acknowledge the receipt of Military Department No. 722, "*pensions*," of 14th October 1874, forwarding for his Excellency's opinion a representation* from the Government of Bombay on the necessity of a revision of the rules regarding the invaliding and pensioning of Native soldiers.

* Herewith returned.

2. The time seems to have arrived when the whole subject of the pay, invaliding, and pensioning of the Native army must be revised by the State, as it is forced on military commanders by the increased cost of all the necessaries of life, the rise in the prices of all kinds of labour, and the greater demands made on the soldier than were required of him when his pay of seven rupees a month with its accompanying batta, pension rules, and scale of clothing were fixed.

3. That the matter can no longer be safely deferred may be accepted from the fact that it has been urged by the Madras Government, and received consideration, inquiry, and support from that of Bombay.

4. Lord Napier of Magdala entirely coincides with the military authorities in Bombay, and to the necessity of altering the terms of the Native soldiers' service.

5. The returns of the number of Native soldiers pensioned, as distinct from invalids, during the year 1873-74, as shown in the returns which accompanied your letter under acknowledgment, amounted

Bengal	-	-	-	-	17
Madras	-	-	-	-	44
Bombay	-	-	-	-	4
Total					65

whereas, the invalids during the same period amounted to

Bengal	-	-	-	-	3,170
Madras	-	-	-	-	1,656
Bombay	-	-	-	-	1,800
Total					6,626

6. The Commander-in-Chief thinks that these figures, coupled with the alleged increased difficulty in recruiting, and the eagerness of the soldiers to be entered in the invalid rolls after 15 years' service, are proofs that the system is radically defective, and that the present terms of service are unpopular.

7. Considering the precocity of Asiatic races, and their early arrival at mature age, the ruling that no soldier is to get a pension until after 40 years' service, is, in his Excellency's opinion, nearly tantamount to decreeing no pension at all, and the procedure of confining pensions to invalids, instead of holding out an inducement for continued and faithful service, is highly injurious to the best interests of the service, and tends to maintain a system of constant and successful malingering.

8. Did the system of invaliding secure regimental efficiency there might be some inducement to advocate its continuance, but, so far from this being the case, it is a frequent source of discord between commanding and medical officers, especially with reference to the terms of "long service," clause c. of Bengal Army Regulations, paragraph 2725. At present so much is this the case, that, had not his Excellency hoped to obtain a more radical cure for existing defects of system, he would have been induced to solicit Government to sanction the introduction of the military element into the personnel of invaliding medical committees, and to apply the principles advocated by Sir H. Fane, on the like difficulties presenting themselves in invaliding in the British Army in India, which were met in G. O. Queen's Troops, 28th June 1838.

Copy enclosed.

9. Lord Napier of Magdala is convinced that a certain amount of extra expenditure is necessary to maintain the Native Army, and therefore his Excellency would recommend—

- I.—That the recruit shall get a free kit after six months' service—Rs. 18 to be allowed to be drawn by the regiment on this account on enlistment, and the remainder on the recruit joining the ranks after passing his drill, instead of recruits having as at present to pay on an average some Rs. 36, to be deducted by instalments from a nominal pay of Rs. 7 a month.
- II.—That an allowance of Rs. 4 per man a year be made to each regiment, instead of deductions as half-mounting being taken monthly from the Sepoy's pay of Rs. 7.
- III.—That good-conduct pay be allowed at the following rates instead of according to existing procedure :—
 - 1st. After 3 years, R. 1 per month.
 - 2nd. After 9 years, Rs. 2 ditto.
 - 3rd. After 15 years, Rs. 3 ditto.
- IV.—That according to the accompanying scale (A.), subject to the requirements of the service, Native officers, non-commissioned officers and men be entitled to proceed to their homes and pass to a reserve.
- V.—That this ruling be subject to the exigencies of the State, it being competent, in order to control the strength of the reserve, to suspend the application of the order for a stated period, or to limit the operation of it to a given extent in each battalion.

Thus, supposing this project to have been accepted, and the number of men seeking pension to be about equal to the number now invalided and pensioned, there would be on the averages of 1873-74, 3345 per annum, or in round numbers say 3,500, of which allowing 1,500, or 3-7ths to meet the invaliding on account of wounds or disease contracted from service in a notoriously unhealthy district, together with the cost of proposed gratuities (hereafter referred to), there would be available 2,000 men for draft to the reserve among the three presidencies, which divided roughly amongst the 30 regiments of cavalry and 120 of infantry, and allowing for strength a proportion of 3-5th to the former for every one of the latter, would give about an average of 13 pensions available annually in every regiment of infantry, and 9 for every regiment of cavalry.

10. That all pensioners between the periods of 20 and 40 years' service be liable on all State emergencies to be called out. When so called out, they be usually employed in garrison duties to take the place of troops going on service.

11. That these pensioners be required to present themselves yearly to receive their pensions, and at that period, unless reported physically unfit, they be under arms for one month's annual training, for which period they should receive full-pay of their respective ranks.

12. These pensioners to form a general reserve force, under the immediate command of experienced officers located at reserve depôts, which perhaps (except in the cases of Goorkha and other hill soldiers) might conveniently be formed at the Head Quarters stations of army commands.

13. A British field officer on the half staff command pay of a regiment to be detailed to the command of each depôt, to be assisted by a second officer, should the depôt exceed a strength of 800 men, with an extra field officer for every such 800 additional men.

14. With regard to invalid pensions for wounds sustained in action, existing procedure might be maintained. Cases of invaliding from the effects of disease contracted by service, or special cases stated by medical officers to be due to climate, might be met by declaring the climate of Assam as one in which, if any troops foreign to it should be invalided, they should be entitled to existing invalid pensions, and a like ruling to be held good in the case of Punjab troops serving in Bengal proper, or men from the south of Delhi at Pesháwar or the Derajat.

15. In cases, however, of men breaking down before 20 years' service from ordinary causes, the system of gratuities instead of pension might, in his Excellency's opinion, advantageously be applied on the following scale :—

Under 5 years and over 3	-	-	-	-	3 months pay.
From 5 years to 10	-	-	-	-	6 ditto.
From 10 years to 15	-	-	-	-	9 ditto.
From 15 years to 20	-	-	-	-	1 year's pay.

16. Lord Napier of Magdala would take this opportunity, while submitting what appears to his Excellency radical requirements for the well-being of the Native army, to urge upon Government the advisability of sanctioning colours and bands to all corps not already provided with them.

The feelings of the Native soldiery associate with colours a veneration very much akin to that which leads soldiers of Western nations to cherish insignias around which they have rallied in hours of danger, and followed on the tide of victory.

It is well, his Excellency thinks, to nourish such feeling and add every accessory incentive to increase *esprit-de-corps*. On the occasion of communicating to the 45th Native Infantry Her Majesty's most gracious permission to wearing on their colours "Behar" and "Defence of Arrah," his Excellency received a most earnest appeal from the native officers and men for the grant of colours without which, they point out, "there is nothing to show of these honours won, nor to tell of "Her Majesty's gracious approval of the regiment's distinguished services."

17. The Commander-in-Chief is aware of the objections on the score of expenditure which may be raised to this project. I am, however, to point out that the immediate saving on the invaliding account would probably go a long way to meet the contemplated expenditure, on the creation of so necessary a component as a reserve to the Indian army.

18. Lord Napier of Magdala has considered most carefully the possibility of making reductions in the Native army to meet any possible extra expenditure, but is convinced that the strength of the Native army is at its minimum with regard to the duties required of it in times of peace.

19. In the case of sudden and unforeseen war there is no reserve, and the inadequacy of the existing strength was illustrated on the despatch of the comparatively small force detached from India for Abyssinia, which, in the opinion of the Governor General in Council, necessitated an immediate increase of six men to every troop of Native cavalry and 10 to every company of Native infantry, even in this presidency.

Again, at Umbeyla where we had at command and immediately available, the mass of the force disposed especially to meet such a demand, the check to our arms and the sudden call for large reinforcements caused so great a shock as to render necessary the movement of troops from

From Bombay Presidency, Bengal and Oude.
the very further extremities of the empire.

20. The Commander-in-Chief considers it most desirable that the sick in Native Infantry Hospitals should not be left in all the varieties of Indian climate to depend entirely on their own resources as to bedding, and submits that an allowance of blankets equal to 5 per cent. of strength be allowed to meet special cases of sickness.

21. Lord Napier of Magdala in conclusion would reiterate his opinion that experience has shown that the existing strength is the very minimum for the requirements of this country, that the creation of a reserve is a necessity, and that the improvement of the condition and prospects of the Native soldier are of vital importance to the efficient maintenance of the Native armies.

A.

SCALE OF PROPOSED PENSIONS.

No estimate of the difference of cost between invaliding and pensioning can be given, as the Pension List is with Government.

	After 20 years' service, $\frac{1}{2}$ full pension.	After 25 years' service, $\frac{2}{3}$ full pension.	After 30 years' service, $\frac{3}{4}$ full pension.	After 35 years' service, $\frac{7}{8}$ full pension.	After 40 years' service, full pension.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Subadars, 1st Class - -	25 0 0	33 5 4	37 8 0	42 13 8	50 0 0
Ditto, 2nd Class - -	22 8 0	30 0 0	33 12 0	38 10 6	45 0 0
Ditto, 3rd Class - -	20 0 0	26 10 8	30 0 0	34 4 6	40 0 0
Jemadars, 1st Class - -	15 0 0	20 0 0	22 8 0	25 11 5	30 0 0
Ditto, 2nd Class - -	10 0 0	13 5 4	15 0 0	17 2 3	20 0 0
Havildars - - - -	7 0 0	9 5 4	10 8 0	12 0 0	14 0 0
Naicks - - - -	6 0 0	8 0 0	9 0 0	10 4 6	12 0 0
Sepoys, Drummers and Buglers -	3 8 0	4 10 8	5 4 0	6 0 0	7 0 0

P.S.—Probably but few men would go in the grade of Naick or Sepoy.

B.

Approximate cost of giving recruits a free kit.

Number of recruits engaged during the years 1871-72-73.

Recruits.

3) 11,228

$3,742\frac{2}{3}$ = yearly average.

36

22,452

11,226

134,712 = Annual cost of proposed measure.

C.

Approximate cost of doing away with half-mounting.

Native non-commissioned officers, rank and file, on 1st October 1874.

34,045

4

136,180 = cost.

D.

APPROXIMATE STATEMENT of probable Increase to the Charge for Good-Conduct Pay in Native Infantry according to the Proposal under consideration. Average taken from four Regiments.

Corps.	At Present.			Proposed (Approximate).			Remarks.
	Number.	Per mensem.	Per year.	Number.	Per mensem.	Per year.	
11th Native Infantry -	204 at 1 rupee	Rupees. 204	Rupees. 2,448	267 at 1 rupee	Rupees. 267	Rupees. 3,204	Rupees. 7,392 proposed. 5,904 at present. 1,488 per Infy. Regt. 50 per annum. Rupees 74,400 or 7,440% per annum.
	200 at 2 rupees	400	4,800	75 at 2 rupees	150	1,800	
				117 at 3 "	351	4,212	
Total -	404	604	7,248	459	768	9,216	
21st Native Infantry -	92 at 1 rupee	92	1,104	123 at 1 rupee	123	1,476	
	220 at 2 rupees	440	5,280	165 at 2 rupees	330	3,960	
				36 at 3 "	108	1,296	
Total -	312	532	6,384	324	561	6,732	
31st Native Infantry -	132 at 1 rupee	132	1,584	273 at 1 rupee	273	3,276	
	140 at 2 rupees	280	3,360	95 at 2 rupees	190	2,280	
				27 at 3 "	81	972	
Total -	272	412	4,944	395	544	6,528	
41st Native Infantry -	100 at 1 rupee	100	1,200	267 at 1 rupee	267	3,204	
	160 at 2 rupees	320	3,840	135 at 2 rupees	270	3,240	
				18 at 3 "	54	648	
Total -	260	420	5,040	420	591	7,092	
Grand total -	1,248	1,968	23,616	1,598	2,464	29,568	
Average -	302	492	5,904	399	616	7,392	

GENERAL ORDER.

Head Quarters, Simla, 28th June 1838.

No. 139.—The inefficient state of some of Her Majesty's Regiments in Bengal, as compared with their numbers on paper, owing to the retention in the ranks of ineffective men, caused by the scruples of invaliding medical committees, has occupied the attention of the Commander-in-Chief.

His Excellency has communicated with the General Commanding-in-Chief Her Majesty's Army on the subject; and he is now pleased to direct that the following instructions shall supersede, in the East Indies, all those of anterior date which may be at variance with them.

1. The regimental authorities (commanding officer and senior medical officer) are authorised to present to the consideration of invaliding committees the cases of all soldiers deemed by them no longer equal to their duties in India, with the view of ascertaining their actual state as to efficiency.

2. Those men who appear permanently unequal to the general duties of soldiers, and are unequal to more than barrack or other minor duties, are not to be retained in India; nor are soldiers who, though not having any palpable medical defect, still may be deemed totally unequal to and not likely to be able to resume their duties.

3. As it not unfrequently happens that soldiers are brought forward for discharge for reasons not strictly medical, on which the invaliding medical officers do not agree with the regimental authorities, or consider that they have not sufficient grounds on which to decide the case in the manner the regimental authorities recommend, the following practice is to be followed in all such cases.

4. A board is to be assembled (consisting of three field officers) by order of the general officer commanding the division in which the regiment is stationed, and all the cases in which the Invaliding Committee may not have agreed with the regimental authorities are to be submitted to their consideration for a final decision.

5. In each case a roll of the soldier, containing the certificate (see annexed form), signed by the commanding officer and medical officer of the soldier's regiment, is to be laid before the board; in which certificate the nature of the disability under which the soldier may labour must be fully set forth, and it must be stated in what manner the disability may have arisen.

6. The board must use the greatest caution and circumspection, so that the decision they may give shall be borne out and confirmed on a fair consideration of all the circumstances of the case, and bear the closest subsequent scrutiny.

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5. After the lapse of time it would be difficult, if not impossible, to obtain reliable comparative statements of the cost of living and clothing in 1796 and 1875, especially as the former depends to a great extent on the station at which a regiment may be quartered and the nature of the harvest. Statements, however, are submitted * from corps with records, which show that although the cost of living has considerably increased even within the last 20 years, the increase, amounting to some Rs. 1-8-7 monthly, is enhanced by the further addition of about Rs. 6-9-11 annually, the difference of the price of regimental necessities. The aggregate increase in these two items, Rs. 2-1-1 or approximately of one-third, may be accepted as representing the reduced value of the pay, Rs. 7 per mensem, received by the sepoy of 1875.

6. Of these statements, that submitted by the officer commanding the 13th Native Infantry has a peculiar value, as that regiment was in 1848 stationed, as it now is, at Benares, and the present officiating commandant was also quartered there at that time, and has therefore been able to report with more certainty than must usually be the case.

7. From this statement it appears that the cost of living at Benares for a Native soldier in 1848 was Rs. 2-4 per mensem, while in 1875 exactly the same quantity and quality of food cost Rs. 5-8-0; and that the regimental necessities which in 1848 were purchaseable for Rs. 7-0-0, cost in 1875 Rs. 15-3-0. In the statements submitted is not included the cost of the first kit of a recruit, which would much enhance the total deductions from a soldier's pay, against which the only compensating actual increase since 1796 has been the good-conduct pay.

8. In the Appendix * will also be found returns showing the prices of the staple articles of the food of the native soldier in the various large military stations in this presidency in 1860, 65, 70, 75, and also of the average number of recruits which have been with each regiment during the past five years. The former of these statements shows the fluctuating value of food according to the nature of successive harvests, and proves that in times of dearness the prices of provisions would be prohibitory to sepoys were it not for the system of compensation for dearness of provisions when prices rise above a fixed standard. The return of recruits is submitted, with a view of showing how large a deduction it is necessary to make on this account from the effective strength of the army.

9. An abstract * of the replies from officers commanding regiments on the subject of the difficulty of obtaining recruits is submitted for the consideration of Government, as a large number of these answers support the view already expressed, that where such difficulties exist they are attributable in a measure to the growing unpopularity of the military service, the result of the decreased value of a rate of pay which, fixed many years ago, was then suitable for the necessities and requirements of a soldier, but now leaves him, when all deductions are paid, but the means of bare subsistence. A fact which appears to have a special bearing on this question is, that out of an army of 37,036 men under the orders of the Commander-in-Chief, 17,465 are under six years' service, showing that a very large number of men do not find it worth while to remain long enough to entitle them to the first rate of good-conduct pay.

I have, &c.
(Signed) P. S. LUMSDEN, M.G.
Adjutant-General in India.

APPENDIX A.

EXTRACT from Captain Williams' History of the Bengal Native Infantry from 1757 to 1796, pages 261 and 262.

The pay of the Native troops has not undergone any alteration for a long course of years. The private sepoy receives seven rupees per month in all stationary situations, and eight rupees and a half when marching or in the field, exclusive of half a rupee per month allotted to the off-reckoning fund, for which they receive one coat, and nothing more, annually. From that allowance, with which generally speaking they are very well satisfied, they not only provide themselves with every thing they require for food and raiment in all situations, but they also erect cantonments for themselves in all stationary situations, at their own expense; and, moreover, there are but few amongst them who do not make considerable savings from their pay in the course of the year, which they carry or remit to their families, for their general maintenance and comfort. Indeed such is the beneficence of their character in this respect, that when they proceed on foreign service an extensive official arrangement is adopted, on the part of Government, for remitting to the families and connexions of the Native soldiery a handsome portion of their pay during their absence.

APPENDIX B.

RETURNS showing the Comparative Cost of Living, and the Price paid for Articles of Regimental Necessaries by a Sepoy between the years 1848 and 1875.

2nd Regiment Native Light Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. of attah, at 24 srs. per rupee	1 4 0	To 30 srs. of attah, at 11 srs. 15 chks. per rupee.	2 8 0
„ 3 $\frac{3}{4}$ srs. dhal, at 26 srs. per rupee -	0 2 3 $\frac{1}{2}$	„ 3 srs. of dhal, at 11 srs. 10 $\frac{3}{4}$ chks. per rupee.	0 4 1 $\frac{1}{2}$
„ 1 sr. and 15 chks. ghee, at 2 $\frac{7}{8}$ srs. per rupee.	0 10 9 $\frac{1}{4}$	„ 1 sr. 15 chks. ghee, at 1 sr. 15 chks. per rupee.	1 0 0
„ Sugar 7 $\frac{1}{2}$ srs., at 7 $\frac{1}{2}$ srs. per rupee and salt 15 chks., at 10 srs. per rupee.	1 1 6	„ Sugar 7 $\frac{1}{2}$ srs., at 3 srs. 4 $\frac{1}{2}$ chks. per rupee, and salt 15 chks., at 7 srs. 12 chks. per rupee.	2 6 5
„ Firewood 1 $\frac{1}{2}$ md., at 5 mds. per rupee.	0 4 9 $\frac{1}{4}$	„ 1 $\frac{1}{2}$ maunds firewood, at 2 mds. 20 srs. per rupee.	0 9 6
„ Tobacco 1 sr. 14 chks., at 5 srs. per rupee.	0 6 0	„ 1 sr. 14 chks. tobacco, at 5 srs. per rupee.	0 6 0
Total cost of living - Rs.	3 13 4 $\frac{1}{4}$	Total cost of living - Rs.	7 2 0 $\frac{1}{2}$
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans, at 0 11 0 each -	1 6 0	To 2 plain turbans, at 1 0 0 each	2 0 0
„ 2 koortas „ 0 7 0 „ -	0 14 0	„ 2 koortas „ 0 10 0 „	1 4 0
„ 2 anggas „ 0 12 0 „ -	1 8 0	„ 2 mirzaies „ 0 12 0 „	1 8 0
„ 2 pyjamas „ 0 14 0 „ -	1 12 0	„ 2 pyjamas „ 1 4 0 „	2 8 0
„ 2 dhotees „ 1 0 0 „ -	2 0 0	„ 2 dhotees „ 1 8 0 „	3 0 0
„ 1 durrie „ 1 4 0 „ -	1 4 0	„ 2 sheets „ 1 4 0 „	2 8 0
„ 1 rizzaie „ 1 8 0 „ -	1 8 0	„ 1 durrie „ 2 8 0 „	2 8 0
Total cost of regimental necessities	10 4 0	„ 1 rizzaie „ 3 6 0 „	3 6 0
		Total cost of regimental necessities	18 10 0

5th Native Light Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. attah, at 18 srs. per rupee -	1 10 8	To 30 srs. of attah, at 16 $\frac{29}{34}$ srs. per rupee.	1 13 3
„ 3 $\frac{3}{4}$ srs. dhal, at 17 srs. per rupee -	0 3 7	„ 3 $\frac{3}{4}$ srs. of dhal, at 12 $\frac{1}{4}$ srs. per rupee.	0 8 8
„ 1 sr. and 14 chks. ghee, at 1 $\frac{3}{4}$ sr. per rupee.	1 1 2	„ 1 sr. 14 chks. ghee, at 1 $\frac{13}{18}$ srs. per rupee.	1 0 10
„ Supar, or goor, and salt - - -	0 4 3	„ Sugar, or goor, and salt - - -	0 5 3
„ Firewood - - - - -	0 8 0	„ Firewood - - - - -	0 9 8
„ Tobacco - - - - -	0 4 0	„ Tobacco - - - - -	0 4 0
Total cost of living - Rs.	3 15 8	Total cost of living - Rs.	4 9 8
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans - - - -	2 4 0	To plain turbans - - - -	2 10 0
„ Koortas } 2 of one or the other -	2 0 0	„ Koortas } 2 of one or the other	2 0 0
„ Anggas } 2 of one or the other -	2 4 0	„ Mirzaies } 2 of one or the other	2 6 0
„ Pyjamas } 2 of one or the other -	2 0 0	„ Dhotees } 2 of one or the other	2 0 0
„ Dhotees } 2 of one or the other -	2 12 0	„ Sheets - - - - -	1 14 6
„ 1 durree - - - - -	2 0 0	„ Durree - - - - -	3 8 0
„ 1 rizzaie - - - - -	2 12 0	„ Rizzaie - - - - -	3 8 0
Total cost of regimental necessities	11 4 0	Total cost of regimental necessities	14 6 6

6th Bengal Light Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. of attah, at 32 srs. per rupee	0 15 0	To 30 srs. of attah, at 15½ srs. per rupee	1 14 11
„ 3¼ srs. dhall, at 60 srs. per rupee -	0 1 0	„ 3 srs. of dhall, at 18 srs. 3 chs. per rupee.	0 2 7
„ 1 sr. and 15 chks. ghee, at 3 srs. per rupee.	0 10 4	„ 1 sr. 15 chks. ghee, at 1 sr. 10¼ chks. per rupee.	1 2 10
„ Sugar, or goor, and salt -	0 2 0	„ Sugar, or goor, and salt -	0 1 0
„ Firewood (2 srs. a day, at 5 mds. per rupee).	0 4 10	„ Firewood, 2 srs. a day, at 3½ mds.	0 7 6
„ Tobacco -	0 1 0	„ Tobacco -	0 3 0
Total cost of living - Rs.	2 2 2	Total cost of living - Rs.	3 15 10
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans (for wear off duty with native suit).	1 0 0	To 2 plain turbans (for wear off duty with native suit).	1 4 0
„ 2 koortas (uniform jackets) -	1 6 0	„ 2 koortas (uniform, Zouave pattern tunic).	3 15 0
„ 2 anggas (for wear off duty with native suit).	1 0 0	„ 2 mirzaies (for wearing off duty with native suit).	1 0 0
„ 2 pyjamas (uniform trousers) -	2 0 0	„ 2 pyjamas (uniform knickerbockers)	4 4 0
„ 2 dhoties (for wear off duty with native suit and with uniform).	1 12 0	„ 2 dhoties (for wear off duty with native suit and with uniform).	1 13 0
„ 1 durree -	1 0 0	„ 2 sheets -	1 13 6
„ 1 rizzaie -	1 12 0	„ 1 durree -	2 1 0
		„ 1 rizzaie -	2 4 0
Total cost of regimental necessities	9 14 0	Total cost of regimental necessities	18 6 6

13th Regiment, Native Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. of attah, at 30 srs. per rupee	1 0 0	To 30 srs. of attah, at 12 srs. per rupee	2 8 0
„ 3¼ srs. dhall, at 20 srs. per rupee -	0 3 0	„ 3 srs. of dhall at 15 srs. per rupee -	0 5 0
„ 1 sr. and 15 chks. ghee at 4¼ srs. per rupee.	0 7 0	„ 1 sr. 15 chks. ghee at 1¾ srs. per rupee.	1 2 0
„ Sugar, or goor, and salt -	0 4 0	„ Sugar, or goor, and salt -	0 9 0
„ Firewood -	0 4 0	„ Firewood -	0 10 0
„ Tobacco -	0 2 0	„ Tobacco -	0 6 0
Total cost of living - Rs.	2 4 0	Total cost of living - Rs.	5 8 0
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans -	0 8 0	To 2 plain turbans -	1 8 0
„ 2 koortas -	0 12 0	„ 2 koortas -	1 6 0
„ 2 anggas -	0 0 0	„ 9 mirzaies -	1 6 0
„ 2 pyjamas -	1 12 0	„ 2 pyjamas -	1 12 0
„ 2 dhoties -	0 4 0	„ 2 dhoties -	1 12 0
„ 1 durree -	1 0 0	„ Sheets -	1 11 0
„ 1 rizzaie -	1 12 0	„ Durree -	2 0 0
		„ Rizzaie -	3 12 0
Total cost of regimental necessities -	7 0 0	Total cost of regimental necessities -	15 3 0

20th Regiment, Native Infantry.

1860.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To srs. of attah, at srs. per rupee -	* — — —	To 30 srs. of attah, at $18\frac{3}{8}$ srs. per rupee.	1 10 5
" srs. dhall, at srs. per rupee -	— — —	" $3\frac{3}{4}$ srs. of dhall, at $12\frac{5}{8}$ srs. per rupee.	0 4 11
" sr. and chks. ghee, at srs. per rupee.	— — —	" 1 sr. 14 chks. ghee, at $1\frac{11}{16}$ srs. per rupee.	1 1 3
" Sugar, or goor, and salt -	— — —	" Sugar, or goor, and salt -	0 0 2
" Firewood -	— — —	" Firewood (without langrees) -	0 7 6
" Tobacco -	— — —	" Tobacco -	0 7 6
Total cost of living - Rs. -	— — —	Total cost of living - Rs.	3 15 9
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans -	3 0 0	To 2 plain turbans -	3 0 0
" 2 koortas -	1 2 0	" 2 koortas -	1 4 0
" anggas -	0 0 0	" mirzaies -	0 0 0
" 2 pyjamas -	1 6 0	" 2 pyjamas -	1 8 0
" 1 dhotee -	0 0 0	" dhotees -	0 0 0
" 1 durree -	2 0 0	" 2 sheets -	2 0 0
" 1 rizzaie -	3 6 0	" 1 durree -	3 0 0
Total cost of regimental necessities -	10 14 0	Total cost of regimental necessities -	14 4 0

* No record; regiment in China.

26th Regiment, Native Infantry.

1860.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 31 srs. of attah, at $13\frac{5}{16}$ srs. per rupee	2 5 3	To 31 srs. of attah, at $18\frac{3}{4}$ srs. per rupee	1 11 6
" $3\frac{7}{8}$ srs. dhall, at $13\frac{7}{16}$ srs. per rupee	0 4 7	" $3\frac{7}{8}$ srs. of dhall, $25\frac{17}{32}$ srs. per rupee	0 4 0
" $1\frac{5}{16}$ srs. ghee, at $2\frac{7}{32}$ srs. per rupee	0 14 1	" 1 sr. 15 chks. ghee, at $1\frac{9}{16}$ srs. per rupee.	1 3 11
" Sugar, or goor, and salt -	0 8 7	" Sugar, or goor, and salt -	0 7 8
" Firewood -	0 6 2	" Firewood -	0 9 7
" Tobacco -	0 7 9	" Tobacco -	0 3 10
Total cost of living - Rs.	4 14 5	Total cost of living - Rs.	4 8 6
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To plain turbans -	3 1 11	To plain turbans -	3 2 0
" koortas -	- - -	" koortas -	0 6 6
" anggas -	- - -	" mirzaies -	0 0 0
" pyjamas -	- - -	" pyjamas -	0 4 9
" dhotees -	- - -	" dhotees -	0 0 0
" durree -	- - -	" sheets -	0 0 0
" rizzaie -	- - -	" durree -	1 12 0
Total cost of regimental necessities	22 4 5	Total cost of regimental necessities	30 6 3

Abstract.

Regiment.	Cost of Living.			Price of Regimental Necessaries.		
	1848.	1875.		1848.	1875.	
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	
2nd Regiment Native Infantry	3 13 4	7 2 1		10 4 0	18 10 0	
5th "	3 15 8	4 9 8		11 4 0	14 6 6	
6th "	2 2 2	3 15 10		9 14 0	18 6 6	
13th "	2 4 0	5 8 0		7 0 0	15 3 0	
	1860.			1860.		
26th "	No record	3 15 9		10 14 0	14 4 0	
20th "	4 14 5	4 8 6		22 4 5	30 6 3	
Average -	3 6 8	4 15 3		11 14 9	18 8 8	

Difference, monthly cost of living - - - - - Rs. 1 8 7.
 Difference, annual price of regimental necessities - - - - - " 6 9 11

APPENDIX C.

NERRICK RETURN for Bengal, North-West Provinces, Oude, and Punjab for 1860-65, 1870-75,
Simla, 3rd May 1875.

Dinapore, Gorakpur, and Benares.

Year.	Corps.	Attah.	Rice.	Dall.	Ghee.	Salt.	—
		Sr. Ch.	Sr. Ch.	Sr. Ch.	Sr. Ch.	Sr. Ch.	
1860	- - 35th N. I. - -	18 9	18 1	21 12	1 15	6 13	Dinapore.
1865	- - 26th " - -	10 14	8 13	8 9	1 12	6 0	Gorakpur.
1870	- - 5th " - -	9 0	10 2	10 5	1 4	7 1	Benares.
1875	- - 2nd " - -	12 1	12 0	11 6	1 15	7 12	Dinapore.
Totals	- - 4)	50 8	49 0	52 0	6 14	27 10	
Average	- - -	12 10	12 4	13 0	1 11	6 14	

Barrackpore and Alipore.

1860	- - 18th N. I. - -	8 0	17 8	10 0	1 12	7 0	Alipore.
1865	- - 6th " - -	13 9	12 6	13 5	1 6	7 11	} Barrackpore.
1870	- - 13th " - -	8 12	7 10	10 11	1 2	7 8	
1875	- - 39th " - -	9 1	11 5	10 0	1 4	8 0	
Totals	- - 4)	39 6	48 13	44 0	5 8	30 3	
Average	- - -	9 11	12 3	11 0	1 6	7 5	
Average for Bengal	- - -	11 4	12 3	12 0	1 8	7 1	

Cawnpore and Agra.

1860	- - 17th B. Cavy. - -	14 0	7 0	14 4	2 0	7 0	Cawnpore.
1865	- - 37th N. I. - -	11 6	8 0	12 10	1 12	6 1	Agra.
1870	- - 10th " - -	13 3	10 0	15 8	1 7	7 3	} Cawnpore.
1875	- - 35th " - -	17 6	15 0	19 11	2 1	7 0	
Totals	- - 4)	55 15	40 0	61 13	7 3	27 4	
Average	- - -	14 0	10 0	15 7	1 13	6 13	

Meerut.

1865	- - 12th B. Cavy. - -	8 7	5 12	10 0	1 8	7 6	
1870	- - 8th " - -	12 7	18 0	16 2	1 5	8 2	
1875	- - 5th N. I. - -	16 7	10 10	12 0	1 13	7 11	
Totals	- - 3)	37 5	25 6	38 2	4 10	23 3	
Average	- - -	12 7	8 7	12 11	1 8	7 11	
Average for N. W. P.	- - -	13 5	9 5	14 4	1 11	7 3	

Lucknow.

1860	- - 16th B. Cavy. - -	19 13	13 12	18 3	1 12	6 3	
1865	- - 7th " - -	13 6	9 13	12 11	1 13	5 5	
1870	- - 9th N. I. - -	13 9	7 10	5 15	1 6	5 11	
1875	- - 6th " - -	15 1	15 9	18 4	1 10	5 12	
Totals	- - 4)	61 13	46 12	54 13	6 9	12 25	
Average	- - -	15 7	11 11	13 11	1 10	5 12	

Sitapur and Fyzabad.

Year.	Corps.	Attah.	Rice.	Dall.	Ghee.	Salt.	
		Sr. Ch.	Sr. Ch.	Sr. Ch.	Sr. Ch.	Sr. Ch.	
1860	6th B. Cavy.	17 15	7 12	13 12	1 15	5 14	} Sitapur. Fyzabad.
1865	8th N. I.	14 11	7 9	12 14	2 0	6 9	
1870	17th "	11 12	6 8	13 0	2 1	5 8	
1875	8th "	16 6	12 0	14 10	2 1	5 5	
Totals		60 12	33 13	54 4	8 1	13 4	
Average		15 3	8 7	13 9	1 0	5 13	
Average for Oude		15 5	10 1	13 10	1 13	5 12	

Meean Meer and Ferozepore.

1860	4th Goorkhas	15 1	10 0	12 0	2 2	7 11	} Ferozepore. Meean Meer.
1865	21st N. I.	15 11	7 2	17 1	1 12	9 3	
1870	35th "	10 14	9 5	12 0	1 3	8 14	
1875	25th "	19 4	8 0	20 0	1 10	10 0	
Totals		60 14	34 7	61 1	6 11	35 12	
Average		15 3	8 10	15 4	1 11	9 0	

Rawal Pindi.

1860	1st N. I.	13 0	11 0	12 4	11 10	8 0	
1865	2nd Goorkhas	20 8	12 5	18 8	2 3	10 11	
1870	24th N. I.	15 0	10 0	9 8	1 10	10 14	
1875	14th "	25 5	7 0	10 11	2 5	10 11	
Totals		73 13	40 5	50 15	7 12	40 4	
Average		18 7	10 1	12 12	1 15	10 1	
Average for Punjab		16 13	9 5	14 0	1 13	9 8	

Abstract.

Bengal	11 4	12 3	12 0	1 8	7 1	
N. W. Provinces	13 5	9 5	14 4	1 11	7 3	
Oude	15 5	10 1	13 10	1 13	5 12	
Punjab	16 13	9 5	14 0	1 13	9 8	

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APPENDIX D.

RETURN showing the average Number of Recruits present on the first of each month during the past five years, in Regiments of Native Cavalry and Infantry.

Regiments.	No. of Recruits.	Regiments.	No. of Recruits.
1st Bengal Cavalry	20	18th Native Infantry	70
2nd " "	27	19th " "	73
3rd " "	39	20th " "	98
4th " "	22	21st " "	94
5th " "	41	22nd " "	100
6th " "	14	23rd " "	46
7th " "	19	24th " "	75
8th " "	26	25th " "	75
9th " "	36	26th " "	58
10th " "	31	27th " "	57
11th " "	28	28th " "	75
12th " "	46	29th " "	59
13th " "	20	30th " "	58
14th " "	17	31st " "	68
15th " "	9	32nd " "	43
16th " "	33	33rd " "	33
17th " "	33	34th " "	36
18th " "	26	35th " "	74
19th " "	38	36th " "	64
1st Native Infantry	64	37th " "	51
2nd " "	46	38th " "	52
3rd " "	48	39th " "	65
4th " "	86	40th " "	45
5th " "	33	41st " "	44
6th " "	74	42nd " "	89
7th " "	19	43rd " "	64
8th " "	66	44th " "	67
9th " "	50	45th " "	64
10th " "	62	1st Goorkhas	73
11th " "	53	2nd " "	50
12th " "	63	3rd " "	28
13th " "	39	4th " "	28
14th " "	40	Sappers and miners	123
15th " "	77		
16th " "	34	Total	3,539
17th " "	66		

Average strength of Native army 44,290
 Percentage of recruits 8

APPENDIX E.

ABSTRACT of Replies from Officers commanding Regiments of Native Cavalry and Infantry as to the difficulty or otherwise of obtaining good Recruits.

Regiments.	Abstract of Replies.
1st Bengal Cavalry	No difficulty in procuring recruits of good physique, but they do not equal the old soldiers.
2nd ditto	No difficulty whatever in the 2nd Bengal Cavalry.
3rd ditto	No difficulty whatever.
4th ditto	Recruits of good physique do not come forward in such numbers as was formerly the case in Bengal Cavalry Regiments. I attribute this to several causes. In the first place, pay does not go so far as it used to, and the would-be recruit invests his spare cash in land, in preference to the service. Land and its produce is increasing yearly in value, while the relative value of pay is decreasing. Able-bodied men are therefore retained to till it, while those only who are disinclined or unable through physical causes to do the hard work that cultivators go through, constitute the recruits of the service.
5th ditto	I have not found any difficulty in obtaining good recruits of the proper standard.

Regiments.	Abstract of Replies.
6th Bengal Cavalry -	We have to depend to a great extent on family recruiting, for, as I believe, owing to the much lower value of the pay now to what it was ten years ago, the service is not so popular among the classes that in former years flocked for enlistment in the Cavalry. The Pathan recruits are not equal in appearance or physique to the men enlisted when the troop was raised in Peshawur in '63-64. In this regiment the Sikh recruits are also not up to their former standard. The fact of their being no Sikh commissioned officer is, no doubt, a principal cause, but another cause and a very great one in the eyes of a thrifty race, as the Sikhs are, is the yearly increasing expense of the service and of living.
7th ditto -	Suitable recruits with money to invest in the purchase of "Assamees" have been difficult to obtain during late years, but by assisting them with money I have had no difficulty in procuring men in sufficient numbers and of good physique, although the youngsters who now enlist are certainly not of the same born-soldier class that one formerly got, but men necessarily do not now train their sons to the profession of arms as they did.
8th ditto -	I have experienced no difficulty in securing recruits of good physique and of respectability of character, since I have been in command of the regiment.
9th ditto -	No very remarkable difficulty, but still it is observable that there are not the same number of "hangers on" (Oomedwars) waiting for service, as formerly.
10th ditto -	In the Jat troop there is difficulty. There is no difficulty in enlisting for the other troops men in every way suitable for the regiment.
11th ditto -	No difficulty has been felt in the 11th Bengal Lancers, since the regiment returned to the Punjab. While the regiment was at Allahabad some slight difficulty was experienced in obtaining Pathan and Dogra recruits in every way suitable.
12th ditto -	I have experienced no difficulty in procuring recruits of good physique of late years.
13th ditto -	In the 13th Bengal Lancers not the slightest difficulty has been experienced in securing good recruits.
14th ditto -	Ever since the Bhootan campaign, I have experienced more or less difficulty in obtaining recruits of the proper class and stamp; the majority, instead of being the sons of land owners and respectable farmers, are either their poor relations, or agricultural labourers.
15th ditto -	No difficulty has been experienced in obtaining recruits of good physique. Difficulty has always been experienced in obtaining among the classes from which the 15th Bengal Cavalry is recruited, men possessed of sufficient means to purchase Assamees, but this difficulty has not increased of late years.
16th ditto -	Recruits with the necessary requirements I have always been able to obtain hitherto, but at Peshawur I had a little difficulty as the down-country men did not care about serving so far from their homes.
17th ditto -	As yet I have experienced no difficulty in getting recruits of suitable physique.
18th ditto -	It was found very difficult to get a good stamp of Jat and Rajpoot recruits; this was because I believe these classes found themselves so very much better off as Zemindars. There is no difficulty in procuring Punjabee Mahomedans or Sikhs, of good physique, though the former are very impecunious and generally require assistance.
19th ditto -	Considerable difficulty has been experienced during the last three or four years in procuring recruits of good physique. Pathans as a rule will not take service at a great distance from their homes, except in war time, and those already enlisted are very apt to get home-sick and apply for their discharge when their regiment is stationed out of the Punjab. Punjabee Mahomedans from the Jhelum and Salt Range districts, of good physique and who make good cavalry soldiers in peace time, are more easily procurable than either of the above classes, and we have drawn largely from those parts in the last two years.
1st Native Infantry -	There is no difficulty in obtaining recruits of good physique.
2nd ditto -	I have found no difficulty up to the present time.
3rd ditto -	Of late years the men are not so fine as those that used to enlist in the Bengal Army.
4th ditto -	The difficulties as compared with former years in obtaining recruits of the same class and equal in physique is very great. For this there are many reasons. I do not think the army is now so attractive as it was.
5th ditto -	Difficulty has been experienced in obtaining good recruits.
6th ditto -	Of late years great difficulty has been experienced in securing recruits of good physique. Sooner than have any men of an indifferent physique in the regiment, it has been allowed to remain under strength.
7th ditto -	No difficulty has been experienced in procuring recruits of the standard height and of good physique during the last few years.
8th ditto -	No difficulty has been experienced in obtaining recruits of good physique in this regiment.
9th ditto -	No difficulty to speak of; though Goorkhas from Nepal and Dograhs of good stamina are not easy to get.
10th ditto -	Recruiting parties have experienced great difficulty in obtaining recruits of good physique, who object to serve in Lower Bengal, owing as they state to the bad water and sickness.
11th ditto -	There has been no difficulty during the past three years during the stay of the regiment at Bareilly in getting recruits of good physique.

Regiments.	Abstract of Replies.
12th Native Infantry -	Difficulty has been experienced in obtaining recruits of late years, and particularly so of good physique. The men find it very difficult to maintain themselves on their pay, at the present time when the price of everything has increased so very largely.
13th ditto -	There has been no difficulty in procuring recruits of good physique, yet at the same time the men who now enlist do not appear to me to be of the size and build of those of former years, say 20 to 25 years of age.
14th ditto -	No difficulties have been experienced in securing good recruits for the regiment.
15th ditto -	I have had no difficulty during the 13 years that I have commanded the regiment in getting recruits, and there has been no falling off in physique; but the regiment, being essentially a Sikh regiment, is a favourite with men of that class.
16th ditto -	No difficulty has been experienced.
17th ditto -	There has been great difficulty in procuring good recruits of late years, and many are discharged as physically unfit after a short trial. At present there are 35 vacancies in the 17th Regiment Native Infantry.
18th ditto -	I do not consider that the 18th Regiment Native Infantry has experienced any real difficulty of late years in securing recruits of good physique.
19th ditto -	Difficulty has of late years been experienced in obtaining good recruits, especially Sikhs.
20th ditto -	This regiment has been inspected during the last week by the Brigadier General commanding. He has remarked that he does not think the recruits come up to the good material in the regiment. They are not so good in point of physique. One difficulty I have experienced has been owing to the regiment having been stationed so far down as Delhi; but I think another difficulty can be fairly put down to the sepoy's pay being so small that it is not sufficient to attract the best men. A recruit has to pay a great deal for his half-mounting.
21st ditto -	Great difficulty is experienced in obtaining a good stamp of Sikh recruits for the Native army, owing to the increased demand for these men not only for the Bengal but for the Bombay army.
22nd ditto -	It has for some years past been very difficult to get good recruits, owing, I think, to most of the Bombay Native regiments recruiting from the Punjab, as also to the service not being attractive enough on account of the pay being so small.
23rd ditto -	There is in my opinion an undoubted difficulty in obtaining recruits of good physique, but I find that men improve physically in a marvellous manner after they have been a few months in the service, from a sufficiency of food, &c. This tends to prove that none but those in the poorest circumstances enlist. In India, as elsewhere, the labour market bids against the State for able-bodied men, and I do not think that the inducements offered by the State are sufficiently good to attract the best men to the military service. I refer only to Muzbees, of which class my regiment is exclusively composed.
24th ditto -	Difficulty has been experienced in recruiting Sikhs from the Manjha districts.
25th ditto -	I have not had any difficulties to contend with in the enlistment of recruits of good physique.
26th ditto -	Considerable difficulty has been experienced by recruiting parties in obtaining good Sikh recruits away from the regiment. Of the recruits brought by them many have to be sent to their homes again, as physically unfit. Good Pathans are obtainable, but the excessive recruiting that takes place from that class in <i>British territory</i> renders them few in numbers. Good Dogras are now difficult to obtain; the military spirit seems to be leaving the class.
27th ditto -	Recruits of good physique, more especially Sikhs, are more difficult to be procured of late years.
28th ditto -	No difficulty has been experienced of late years in securing recruits of good physique.
29th ditto -	Great difficulty has been experienced of late years in securing recruits of good physique, and the difficulty seems to be increasing. This may be assigned to the fact that the service is less profitable to the soldier than formerly; while labour wages and prices have increased on all sides, his pay has not increased in a corresponding degree.
30th ditto -	The recruits enlisted during the last four or five years are not of as good physique as they ought to be; though no difficulty has been experienced in keeping up the establishment of the 30th Regiment Punjab Native Infantry, recruiting parties cannot obtain really good able-bodied men.
31st ditto -	The demand for recruits every year is very great, as all regiments in the Bengal and Bombay Presidencies, having Punjabees in them, send recruiting parties to the Punjab; hence there is a difficulty in procuring good men.
32nd ditto -	I have found no difficulty in procuring good recruits for the regiment.
33rd ditto -	Great difficulty has been experienced in obtaining Aheers of a proper standard and physique.
34th ditto -	Since I assumed the command of the 34th Regiment Native Infantry (<i>i.e.</i> in 1861) I have never had any difficulty in getting recruits of the high castes. These I can get in any number and <i>pick</i> them. At Jhansie and at Morar and in Bengal (Barrackpore) I had much difficulty in getting "Mehters" and "low caste."

Regiments.	Abstract of Replies.
35th Native Infantry -	Difficulty has been experienced in securing recruits of good physique for the 35th Native Infantry, but that only of late years. I assign the cause to the scarcity of men of the necessary physique in many of the castes of which this regiment is composed.
36th ditto -	Men of sufficiently good physique can be obtained, but many who present themselves at regimental head quarters, and many who are passed into the service at a distance are very inferior and must be rejected. Thus to get a good body of men there must be a careful and judicious selection. This takes time and causes there being always many vacancies in the ranks. I have never found any difficulty in getting good Jât Sikhs from Puttialla and thereabouts, but a considerable proportion of Rajpoots and Bramins, and a greater number of Aheer, Gwallas, Jats, and Kurnees have to be rejected. It is very difficult to get good Jats for the infantry.
37th ditto -	No difficulty has been experienced in getting suitable recruits of good physique.
38th ditto -	<i>Chuttries, Aheers, and Koormies.</i> —In the way of enlisting these castes difficulties exist, owing to the distance of Buxa from the recruiting districts and the unpopularity amongst Hindoostanees of the station. A Native officer who was in command of one of the recruiting parties last year informed me that he could have readily brought many more men than he did had not the station of Buxa been in disrepute in the districts he visited. Jats, of which race there should be two companies in the regiment, are difficult to procure, owing to (I believe) an admitted disinclination on the part of these men to infantry service.
39th ditto -	There has been considerable difficulty of late years in getting recruits of really good physique.
40th ditto -	There certainly is a difficulty in securing recruits of intelligence and of good physique. Men of intelligence and of respectable families are not attracted by an offer of rupees seven per mensem, less deduction on account of clothing.
41st ditto -	Of late years recruiting has been more difficult, and as compared with old times there is a very marked change. Formerly men used to seek service. When my old regiment, the 61st Native Infantry, marched from Lucknow for the Punjab in 1854 some 50 fully trained supernumeraries accompanied it. Now recruits have mostly to be sought, and many are anxious to get away as soon as three years are completed.
42nd ditto -	It has been found very difficult to obtain "Goorkhas" of good physique. Also the "Jurwahs" who present themselves for enlistment are not such good men as of former years.
43rd ditto -	No difficulty has been experienced in securing recruits of good physique; the physique of the regiment generally has materially improved within the last few years.
44th ditto -	No difficulty has been experienced by the recruiting parties sent out annually of late years to obtain recruits; but few recruits of the Goorkha caste, of which the regiment is mainly composed, have presented themselves for enlistment at head quarters since the regiment left Shillong and descended to the plains.
45th ditto -	We have always had difficulty in procuring recruits from the Mangha Sikh districts, from which we principally enlist, as from the opening up of the canals they have become more wealthy; the Malwaie Sikh districts more readily afford recruits except in seasons of plenty; but the low pay of the Sepoy with the liability to serve in Bengal, the usual food of which country is unsuitable to the Sikh, and therefore his expenses are rendered heavier than the Poorbeeah or most other castes. Until the last year we have always got Sikhs of very good physique; we obtained the best in the years 1871 and 1872, and the worst this year.
1st Goorkhas -	During the six years and nine months I have commanded the regiment I have never experienced any difficulty in procuring Goorkha recruits of good physique and proper caste. On this date there is not a single vacancy in any grade in the regiment.
2nd ditto -	This regiment is recruited principally from Nepal; men who go on furlough bring back their relatives, and recruiting parties are sent down to attend the fairs held along the British and Nepal borders. I cannot state positively that we have had great difficulty in securing recruits of good physique of late years. This regiment has not required any great number in any one year. I may mention that it has just taken us nearly four months to obtain 20 young Goorkhas.
3rd ditto -	No difficulty in procuring the number required. Physique of recruits last joined excellent, regiment up to established strength, and 10 good lads waiting for vacancies.
4th ditto -	No difficulty has been experienced of late years in securing recruits of good physique.
Sappers and Miners -	Difficulty has been experienced of late years in securing recruits of good physique.

APPENDIX F.

BENGAL NATIVE ARMY.

Total strength on 1st June 1875	{ Cavalry Sowars - 7,232 Infantry Sepoys - 29,804 }	37,036
Number of Sowars and Sepoys under 6 years' service, and consequently not in receipt of good-conduct pay:		
	{ Cavalry - 3,308 Infantry - 14,157 }	17,465
Number of Sowars and Sepoys with 6 years' service and upwards, who have forfeited good-conduct pay in consequence of misconduct:		17,757
	{ Cavalry - 71 Infantry - 221 }	292
Number of Sowars and Sepoys of upwards of 6 years and under 10 years' service, in receipt of the first rate of good-conduct pay, at Rupee 1:		
	{ Cavalry - 1,422 Infantry - 7,782 }	9,204
Number of Sowars of upwards of 10 years' and under 15 years' service, and Sepoys of upwards of 10 years' service, in receipt of the second rate of good-conduct pay, at Rupees 2:		19,279
	{ Cavalry - 976 Infantry - 7,644 }	8,620
Number of Sowars of upwards of 15 years' service, in receipt of the third rate of good-conduct pay, at Rupees 3:		
	{ Cavalry - 1,455 Infantry - 26 }	1,455
Number of Sowars and Sepoys of 30 years' service and upwards:		
	{ Cavalry - 66 Infantry - 26 }	
Total	-	92

According to the last statement (dated 3rd December 1874) from the Controller of Military Accounts, there were 33,690 pensioners from the Bengal Army in receipt of pension.

P. S. LUMSDEN, Major-General,
Adjutant-General in India.

Adjutant-General's Office,
Head Quarters, Simla, 16th June 1875.

Organization.—Native Army.

Confidential. No. 781. Government of India, Military Department.
To the Adjutant-General.

SIR, Fort William, the 17th February 1875.
I AM directed by the Right Honourable the Governor-General in Council to invite the attention of his Excellency the Commander-in-Chief to certain subjects connected with the Native army, especially with regard to the present system for the appointment and promotion of officers, to which his Excellency has not referred in the Adjutant-General's letter, No. 2837B, of the 16th November, and the Quartermaster-General's letter No. 357C of the 12th December last, but which have already occupied the attention of the Viceroy, and the consideration of which has been deferred until the assent of the Home Government had been obtained to the plan for allowing officers to commute their prospective interest in colonel's allowances. I am to request you to move his Excellency to make any suggestions that may occur to him as practicable for improving the system in any respect in which Lord Napier of Magdala may consider it to be now defective.

2. There are several points in the present system on which the Governor-General in Council would be glad to have the opinion of his Excellency, and doubtless there will be others connected with this subject on which the Commander-in-Chief will desire to remark. I am directed to indicate the following as of importance:—

I.—Does the present mode of appointing British officers to the Staff Corps work well as respects providing officers for the Native army, and is it attended with injury to British regiments?

If the system is inconvenient, what alteration in it would his Excellency recommend?

II.—Is it possible under the present system to retain and advance officers in the same regiments with due regard to the claims of other officers, and should not some regulation on the subject be laid down, in order that the procedure in making promotions may be based on uniform principles, and not liable to change according to the views of each Commander-in-Chief.

If such regulations are desirable, his Excellency is requested to suggest a rough draft.

III.—Does it often happen that senior officers are serving under the orders of juniors in Native regiments; and if this is the case, and inconvenience has arisen, how is it to be avoided under the Staff Corps system of promotion? How many cases of the kind are there at present?

IV.—Is the present proportion of senior to junior British officers in the Native army attended with injury to that army; and is there a sufficient number of young officers coming on?

V.—Does the present system of selecting officers for staff or civil employ work detrimentally to the efficiency of the army? What number of officers have been actually taken for the army departments and for civil and political employ in each year during the last five years?

How many have been returned from such employ to military duty?

Could the system of seconding be extended with advantage to all military staff appointments?

Should any change be made in the present rules as to the promotion in military rank of officers employed in the civil departments of the army or in civil and political appointments?

Is it desirable to make any change in the way in which the Commissariat and Army Pay Departments are filled?

VI.—Is the present complement of British officers sufficient for Native regiments in peace and war? If not, what addition should be made, and what duties be assigned to the officers? Is it desirable that the number of British officers should be the same in all regiments, or would it be convenient to have different systems? In time of war how would the wants of regiments from losses in the field be supplied?

VII.—Is any alteration in the organization of Native regiments desirable, in order to ensure a more efficient supervision by the British officers?

VIII.—Are the existing Native officers competent to command their troops and companies on all occasions, and is any improvement taking place in the men who are coming forward for advancement to the commissioned grade? If these questions are answered in the negative, what measures are desirable to bring about a sufficient degree of improvement in the Native officers, or is it considered that Native officers cannot generally be obtained possessing the qualifications necessary to command troops or companies, even with the supervision of British officers in command of squadrons and half battalions and their subalterns, besides the regimental staff?

3. The Governor-General in Council believes that Lord Napier of Magdala has already had the subject of this letter much under consideration, and will be glad to be favoured with the reply of his Excellency as soon as may be conveniently practicable, so that the Government of India may be in a position to discuss the questions relating to the Native army as a whole.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

Confidential. Nos. 782 & 783. Government of India, Military Department.

To the Secretary to Government, Fort St. George, Bombay, Military Department.

SIR, Fort William, the 17th February 1875.

I AM directed by the Right Honourable the Governor-General in Council to invite the attention of the Government of Fort St. George, Bombay, to certain subjects connected with the Native army, especially with regard to the present system for the appointment and promotion of officers, which have already occupied the attention of the Viceroy, and the consideration of which has been deferred until the assent of the Home Government had been obtained to the plan for allowing officers to commute their prospective interest in colonel's allowances. I am to request you to move the Governor in Council to make any suggestions that may occur to his Excellency or to the Commander-in-Chief as practicable for improving the system in any respect in which they may consider it to be now defective.

2. There are several points in the present system on which the Governor-General in Council would be glad to have the opinion of their Excellencies, and doubtless there will be others connected with this subject on which they will desire to remark. I am directed to indicate the following as of importance:—

I.—Does the present mode of appointing British officers to the Staff Corps work well as respects providing officers for the Native army, and is it attended with injury to British regiments?

If the system is inconvenient, what alteration in it is recommended?

II.—Is it possible under the present system to retain and advance officers in the same regiments with due regard to the claims of other officers, and should not some regulation on the subject be laid down, in order that the procedure in making promotions may be based on uniform principles, and not liable to change according to the views of each Commander-in-Chief.

If such regulations are desirable, a rough draft of them is requested.

III.—Does it often happen that senior officers are serving under the orders of juniors in Native regiments, and if this is the case, and inconvenience has arisen, how is it to be avoided under the Staff Corps system of promotion? How many cases of the kind are there at present?

IV.—Is the present proportion of senior to junior British officers in the Native army attended with injury to that army; and is there a sufficient number of young officers coming on?

V.—Does the present system of selecting officers for staff or civil employ work detrimentally to the efficiency of the army? What number of officers have been actually taken for the army departments and for civil and political employ in each year during the last five years?

How many have been returned from such employ to military duty?

Could the system of seconding be extended with advantage to all military staff appointments?

Should any change be made in the present rules as to the promotion in military rank of officers employed in the civil departments of the army or in civil and political appointments?

Is it desirable to make any change in the way in which the Commissariat and Army Pay Departments are filled?

VI.—Is the present complement of British officers sufficient for Native regiments in peace and war? If not, what addition should be made, and what duties be assigned to the officers? Is it desirable that the number of British officers should be the same in all regiments, or would it be convenient to have different systems? In time of war how would the wants of regiments from losses in the field be supplied?

VII.—Is any alteration in the organization of Native regiments desirable, in order to ensure a more efficient supervision by the British officers?

VIII.—Are the existing Native officers competent to command their troops and companies on all occasions, and is any improvement taking place in the men who are coming forward for advancement to the commissioned grade? If these questions are answered in the negative, what measures are desirable to bring about a sufficient degree of improvement in the Native officers, or is it considered that Native officers cannot generally be obtained possessing the qualifications necessary to command troops or companies, even with the supervision of British officers in command of squadrons and half battalions and their subalterns, besides the regimental staff?

3. The Governor-General in Council will be glad to be favoured with a reply to this letter as soon as may be conveniently practicable, so that the Government of India may be in a position to discuss the questions relating to the Native army as a whole.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

No. 784. Government of India, Military Department.

To the Adjutant-General.

SIR,

Fort William, the 17th February 1875.

THE Government of India being desirous of obtaining information in regard to the condition of the Native army on certain points, I am directed to forward the accompanying copies of two sets of blank forms of returns, and to request that the Right Honourable the Commander-in-Chief may be moved to cause them to be filled up in each corps of the Bengal army, and forwarded, if possible, so as to reach this department by the 1st April 1875.

300 of each.
Four copies of each to be furnished to each corps; 2 for regimental use and 2 for submission to Government. 24 copies are intended for purposes of collation in your office.

2. The letters noted in the margin have been duly received, but the information now asked for is necessary before the valuable and important suggestions of his Excellency can be discussed with advantage.

From Adjutant-General, No. 2837B, dated 16th November 1874.
From Quartermaster-General, No. 357C, dated 12th December 1874.

3. I am further to request that the Government of India may also be favoured with copies of the replies given in the annual confidential reports of Native regiments, as to the quality of recruits and efficiency of Native officers, for the past three years, and that the inspection reports for the present year may be forwarded at as early a date as practicable.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

Nos. 785 & 786. Government of India, Military Department.

To the Secretary to Government, Fort St. George, Bombay, Military Department.

SIR,

Fort William, the 17th February 1875.

THE Government of India being desirous of obtaining information in regard to the condition of the Native army on certain points, I am directed to forward the accompanying copies of two sets of blank forms of returns, and to request that the Right Honourable the Governor in Council may be moved to cause them to be filled up in each corps of the ^{Madras} ~~Bombay~~ army, and forwarded, if possible, so as to reach this department by the 1st April 1875.

2. I am further to request that the Government of India may also be favoured with copies of the replies given in the annual confidential reports of Native regiments, as to the quality of recruits and efficiency of Native officers, for the past three years, and that the inspection reports for the present year may be forwarded at as early a date as practicable.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

No. 787. Government of India, Military Department.

To the Military Secretary to the Government of the Punjab.

SIR,

Fort William, the 17th February 1875.

116 of each.

Four copies of each to be furnished to each corps; 2 for regimental use and 2 for submission to Government. 24 copies are intended for purposes of collation in your office.

THE Government of India being desirous of obtaining information in regard to the condition of the Native army on certain points, I am directed to forward the accompanying copies of two sets of blank forms of returns, and to request that the Honourable the Lieutenant-Governor may be moved to cause them to be filled up in each corps under his Honor's orders, and forwarded, if possible, so as to reach this department by the 1st April 1875.

2. I am further to request that the Government of India may also be favoured with copies of the replies given in the annual confidential reports of Native regiments, as to the quality of recruits and efficiency of Native officers, for the past three years, and that the inspection reports for the present year may be forwarded at as early a date as practicable.

I am &c.,

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

Confidential. No. 1070. Government of India, Military Department.

To the Adjutant-General.

SIR,

Fort William, the 22nd February 1875.

In continuation of my letter No. 784, dated the 17th February 1875, I am directed to request that you will move the Right Honourable the Commander-in-Chief to cause the Government of India to be furnished separately with the following information for each Native regiment for the period embraced in the returns called for:—

1. Number of soldiers in each year presented before invaliding committees and declared by them to be still fit for the service.
2. Number of men so rejected by committees who were again presented within one year and again rejected.
3. Number of men so rejected by committees who were again presented within one year and who were invalided.
4. Number of men so rejected by committees who were again presented within *two* years and again rejected.
5. Number of men so rejected by committees who were again presented within *two* years and who were invalided.
6. Number of men so presented who died within one or two years respectively.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

Confidential. Nos. 1071 & 1072. Government of India, Military Department.

To the Secretary to Government, ^{Fort St. George,} _{Bombay,} Military Department.

SIR,

Fort William, the 22nd February 1875.

In continuation of my letter No. 785-786, dated the 17th February 1875, I am directed to request that you will move the Right Honourable his Excellency the Governor in Council to cause the Government of India to be furnished separately with the following information for each Native regiment for the period embraced in the returns called for:

1. Number of soldiers in each year presented before invaliding committees and declared by them to be still fit for the service.
2. Number of men so rejected by committees who were again presented within one year and again rejected.
3. Number of men so rejected by committees who were again presented within one year and who were invalided.
4. Number of men so rejected by committees who were again presented within *two* years and again rejected.
5. Number of men so rejected by committees who were again presented within *two* years and who were invalided.
6. Number of men so presented who died within one or two years respectively.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization—Native Army.

Confidential. No. 1073. Government of India, Military Department.

To the Military Secretary to the Government of the Punjab.

SIR, Fort William, the 22nd February 1875.

IN continuation of my letter No. 787, dated the 17th February 1875, I am directed to request that you will move the Honourable the Lieutenant-Governor to cause the Government of India to be furnished separately with the following information for each Native regiment for the period embraced in the returns called for:—

1. Number of soldiers in each year presented before invaliding committees and declared by them to be still fit for the service.
2. Number of men so rejected by committees who were again presented within one year and again rejected.
3. Number of men so rejected by committees who were again presented within one year and who were invalided.
4. Number of men so rejected by committees who were again presented within *two* years and again rejected.
5. Number of men so rejected by committees who were again presented within *two* years and who were invalided.
6. Number of men so presented who died within one or two years respectively.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

No. 177. Government of India, Military Department.

To the Adjutant-General.

SIR, Fort William, the 3rd March 1875.

I AM directed to request that you will be good enough to move the Right Honourable the Commander-in-Chief to cause the Government of India to be furnished, at an early date, with a return made up to the 1st January 1875, showing the average length of service of officers with their present regiments and in the appointments they now hold in the cavalry and infantry regiments of the Bengal army.

2. I am to forward for guidance a form of the return required.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization—Native Army.

Nos. 178 & 179. Government of India, Military Department.

To the Secretary to Government, ^{Fort St. George,} ~~Bombay,~~ Military Department.

SIR, Fort William, the 3rd March 1875.

I AM directed to request that you will be good enough to move the Right Honourable his Excellency the Governor in Council to cause the Government of India to be furnished, at an early date, with a return made up to the 1st January 1875, similar to that forwarded with your letter No. ²⁹⁴²/₃₇₂₀, dated the ^{14th}/_{8th} September 1871, showing the average length of service of officers with their present regiments and in the appointments they now hold in the cavalry and infantry regiments of the ^{Madras}/_{Bombay} army.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization—Native Army.

No. 179A. Government of India, Military Department.

To the Military Secretary to the Government of the Punjab.

SIR, Fort William, the 3rd March 1875.

I AM directed to request that you will be good enough to move the Honourable the Lieutenant-Governor to cause the Government of India to be furnished, at an early date, with a return made up to the 1st January 1875, showing the average length of service of officers with their present regiments, and in the appointments they now hold in the cavalry and infantry regiments of the Punjab Frontier Force.

2. I am to forward for guidance a form of the return required.

I am, &c.

(Signed) H. K. BURNE, Colonel,
Secy. to the Govt. of India.

Organization.—Native Army.

Confidential. No. 1809. Military Department.

To the Secretary to the Government of India, Military Department.

Sir,

In acknowledging the receipt of your letter No. 782 (*Organization—Native Army*), dated 17th February 1875, I am directed to forward for submission to the Right Honourable the Governor-General in Council, the annexed copy of a letter from the Adjutant-General expressive of the views of the Commander-in-Chief on the several points, connected

By the Right Hon. the Governor, dated 8th April 1875.

" Hon. W. Robinson, C.S.I., dated 9th April 1875.

" Hon. R. S. Ellis, C.B., dated 10th April 1875.

By his Excellency the Commander-in-Chief, dated 10th April 1875.

with the Native army, in respect of which the opinion of his Excellency was desired by the Government of India, and in compliance with whose wishes, I am further to transmit the accompanying copies of minutes on the same subject recorded by the several members of the Madras Government.

I have, &c.

(Signed) A. C. SILVER, Colonel,
Secretary to Government.

Fort Saint George, 15th April 1875.

From Brigadier-General R. C. Stewart, Adjutant-General, to Colonel A. C. Silver, Secretary to Government, Military Department; dated Fort Saint George, 3rd April 1875, No. 218.

I AM directed by the Commander-in Chief to reply as follows to the several questions contained in the letter (as per margin) from the Government of India, to the Government of Fort Saint George, and referred to Sir Frederick Haines for report:—

Confidential. Organization—Native Army.
No. 782, 17th February 1875. (Returned herewith.)

1. The British regiment, as a

I. Does the present mode of appointing British officers to the Staff Corps work well, as respects providing officers for the Native army, and is it attended with injury to British regiments?

If the system is inconvenient, what alteration in it is recommended?

source of supply of young officers for the Madras army is an absolute failure. There are at present no candidates. Those who have selected an Indian career generally prefer appointments in the Staff Corps of other Presidencies, where the opportunity of civil employ is greater. Had young officers no views beyond military duty, no doubt there would be a fair proportion of candidates for this army.

As regards its effect on British regiments, his Excellency thinks that it is prejudicial. Young officers aspiring to the Staff Corps have no permanent interest in the regiment to which they are attached, as a temporary measure, and they do not identify themselves with its credit as the cornet and ensign of former days notoriously did. On the other hand, they are not looked upon with favour by commanding officers, who feel that their regiments are being made stepping stones to something else. Sir Frederick Haines has never yet heard a commanding officer say a good word for the system, but one and all condemn it from their regimental point of view.

The constant succession of young officers to be instructed for another service is regarded as a burthen on them and their staff, for the regiment reaps no advantage from their trouble. The continual change of young officers who come and go without acquiring much knowledge of, or influence over the men, who knowing them merely as youngsters at drill have no great respect for them; all such matters as these are felt by commanding officers as manifest objections to the system.

In time of war British regiments could not be called upon to give up their subalterns, and consequently under the present system the supply for the Indian armies at a critical moment would fail. These objections, if somewhat exaggerated, are still undeniable; but at the same time his Excellency finds it difficult to suggest a better training ground for these young officers than that now provided for them in British regiments. As this source of supply does not suffice to meet all our demands, it should, Sir Frederick Haines considers, be supplemented by a proportion of direct appointments, perhaps an extension of the Indian cadet class would be the better plan.

2. In the Madras Presidency it

II. Is it possible under the present system to retain and advance officers in the same regiments with due regard to the claims of other officers, and should not some regulation on the subject be laid down, in order that the procedure in making promotions may be based on uniform principles, and not liable to change according to the views of each Commander-in-Chief?

If such regulations are desirable, a rough draft of them is requested.

has been found impossible to retain and advance officers in the same regiment. The disbandment of four cavalry and twelve infantry regiments, as well as the reduction of strength in British officers with Native corps, has created such a large supernumerary list as to render this impossible.

The claims of officers on the supernumerary list have always been considered, and the Secretary of State's orders, that appointments are to be regulated by substantive rank consistent with claims, service, &c., have been as closely adhered to as possible. This, however, is not a hard and fast line, exceptions do occur, but these chiefly arise when there is an opportunity of keeping in his regiment an officer who has served a long time with it. Indeed every effort, compatible with the above general principle, is made to retain officers with their old cadre regiment. Officers who may have served any length of time with corps under the new organization are also considered as having special claims.

With a large supernumerary list to deal with and with the Staff Corps system of promotion, his Excellency does not see that any plan better than the above can be adopted: and in fact,

in the face of this list and system, he would consider it most difficult to draft a code of regulations governing promotion.

3. Only two such cases have occurred in this army (by the retirement of a lieutenant-colonel, this month there is but one), and they have arisen from want of qualification in those superseded. As above stated, the utmost care has been taken to keep officers with their old regiments, but this clashing of rank has been carefully avoided, for the Commander-in-Chief is persuaded that it cannot fail to be detrimental to discipline. Situated as this

III. Does it often happen that senior officers are serving under the orders of juniors in Native regiments; and if this is the case, and inconvenience has arisen, how is it to be avoided under the Staff Corps system of promotion? How many cases of the kind are there at present?

army is with regard to its supernumerary list and under the Staff Corps system of promotion, an officer cannot expect to rise as he did before in his regiment, regimentally.

4. The present great and ever increasing proportion of senior to junior British officers in the Native army is most injurious. Colonels and lieutenant-colonels hold the wings. Three or four majors have officiating wings, and, with two or three exceptions, old captains are wing subalterns.

IV. Is the present proportion of senior to junior British officers in the Native Army attended with injury to that army? and is there a sufficient number of young officers coming on?

There are no young officers coming on, no candidates to fill the number (upwards of 30) of permanent and officiating appointments now vacant. The well-being of an army depends much upon an assured source of supply of young officers. The army of Madras does not possess this, and it is a vital question how to provide it.

The age of the seconds in command and wing officers is also becoming a serious matter, and cannot fail to be detrimental to efficiency.

5. Sir Frederick Haines considers it to be detrimental to military efficiency that a young officer

V. Does the present system of selecting officers for staff or civil employ work detrimentally to the efficiency of the army? What number of officers have been actually taken for the army departments and for civil and political employ in each year during the last five years?

How many have been returned from such employ to military duty?

Could the system of seconding be extended with advantage to all military staff appointments?

Should any change be made in the present rules as to the promotion in military rank of officers employed in the civil departments of the army or in civil and political appointments?

It is desirable to make any change in the way in which the Commissariat and Army Pay Departments are filled?

on joining his regiment should have an object in view outside his own profession. He very naturally seeks civil employ, in which higher emoluments and greater consideration are sure to be his; but his hopes and thoughts are thus diverted from his own peculiar work and the service suffers in consequence. At the same time, his Excellency is not inclined to press as a necessity the cutting off from officers all hope of civil employ, but he thinks that when once they have elected to serve in a civil capacity, and have passed through their probation, they should give up all thought of military status and position; that they should become civilians in fact as well as by employment.

In the course of the last five years, 51 officers have been taken for the army departments and 50 for civil employments, and in the same years 84 have returned to military duty.

Sir Frederick Haines thinks that if there is a return to the old plan of regimental promotion, which he earnestly hopes may be the case, the advantages of extending the system of seconding to all military staff appointments would be undoubted.

He would not sever the Commissariat from the army, considering as he does that a military is far superior to a civil personnel for the performance of duties on which the welfare of the army so entirely depends both in peace and war; but the Pay, Police, and other civil departments should, he thinks, have no connexion with the army.

If officers take employments in such departments, they should cease to be soldiers, and their pay, promotion, and pension should be governed by departmental rules.

6. It is insufficient whether in peace or war. The distribution of duties is also unsatisfactory, and his Excellency would propose such an increase as would

VI. Is the present complement of British officers sufficient for Native regiments in peace and war? If not, what addition should be made, and what duties be assigned to the officers? Is it desirable that the number of British officers should be the same in all regiments, or would it be convenient to have different systems? In time of war how would the wants of regiments from losses in the field be supplied?

insure the presence of at least one British officer with each company. The command of companies should again be vested in the British officer; the company should move at his word, and he should lead it. He should be an executive, not a supervising, officer.

In Madras all regiments are constituted alike, the only difference being the northern and southern regiments; the same balance of Hindoo and Mahomedan interests is maintained in each. It is, therefore, neither expedient nor convenient that the number of British officers should vary in regiments. The constitution of regiments being uniform, the establishment of British officers should be the same in each.

The Bengal army is recruited amongst various warlike races,—Sikhs, Pathans, Rajpoots, Hindustani, &c., whose peculiarities have to be studied and provided for. With such materials it is easy to understand that class regiments, regiments with class companies, and various other forms of organization, may be rightly adopted, entailing in some cases a different establishment of British officers to what may be found necessary in others.

These things concern us not, and his Excellency trusts that no attempt may be made to alter the composition of our regiments; for, as regards classes in regiments and the system under which these are distributed in companies, and considering the materials to be dealt with, our classes are well balanced in almost every case. The few instances where this has been neglected in any way have not escaped observation.

The strength of a regiment in British officers should be such as to enable it to stand a fair proportion of losses in the field and still remain efficient. Sir Frederick Haines would, with this in view, propose the following as the regimental cadre, which leaves a margin for absentees and at the same time fulfils the above condition.

Establishment.

1 Lieutenant-Colonel,
1 Major,
4 Captains,
6 Lieutenants,
4 Sub-Lieutenants,

of whom one to be Adjutant, one Quartermaster, and one Musketry Instructor, allowing five absentees on sick and other leave.

Six company officers remain.

7. In Sir Frederick Haines' opinion the number of companies of a battalion should be reduced to six each of 100 rank and file as a peace establishment.

VII. Is any alteration in the organization of Native regiments desirable, in order to ensure a more efficient supervision by the British officers?

As remarked above the command of the company should be in the hands of the British officer, and his Excellency deems this a vital point if we are to look for any real efficiency in the

Native army. It is a pretence to say that the Native officer now commands his company. Minor punishments are all awarded by the wing officer, and by him the pay is issued. Moreover the Sepoys would have no confidence in the due and impartial performance of such duties by the Native officers were they entrusted with the execution of them.

8. His Excellency does not consider them to be competent to command troops and companies

VIII. Are the existing Native officers competent to command their troops and companies on all occasions, and is any improvement taking place in the men who are coming forward for advancement to the commissioned grade? If these questions are answered in the negative, what measures are desirable to bring about a sufficient degree of improvement in the Native officers, or is it considered that Native officers cannot generally be obtained possessing the qualifications necessary to command troops or companies, even with the supervision of British officers in command of squadrons and half-battalions and their subalterns, besides the regimental staff?

in the full sense of the word. They are well drilled and well instructed as regards their ordinary duties, but they have not that self-reliance and quick apprehension which the leader of a company should possess. The pension rules, which seem to be framed expressly for the purpose of retaining old men in the ranks, leave us with subadars of an average age of 54. What life or energy is to be expected from Natives of this age? Sir Frederick Haines considers that in order to get rid of such a state of things the pension rules should be revised with a view to permitting a man to retire from the service

with advantage to himself at certain periods between the 15th and 40th years of service, and a maximum age fixed at which retirement should be compulsory. Improved means of education, with professional and educational test examination for promotion, will in time create as good a Native officer as can be desired. No doubt greater care is exercised in these days by commanding officers in their original selection from the ranks, and they see more clearly now than in days gone by the necessity for withholding recommendations for promotion to the commissioned grades of respectable but old and effete havildars, many of whom encumber the rolls of all our regiments, and will continue to do so as long as military efficiency is made subordinate to the dictum of a medical committee.

His Excellency is convinced there are heads under which improvement in our Native officers might be expected, but under the most favourable circumstances we can never expect to find them so qualified for the command of troops and companies as to enable us to dispense with the British officer in that capacity.

9. It will be seen from the above that Sir Fred. P. Haines considers that some modification is required in the method under which young officers are supplied to the Madras army, the supply not being equal to the demand. That the present dearth of young officers is a most serious drawback to the efficiency of this army.

That their place cannot in his judgment be supplied by Native officers in the positions formerly held by British captains and subalterns. The former as a class are incapable from age as well as from the want of that high tone which compels the perfect confidence and devotion of the soldier. It has been shown that the average age of our subadars is 54; this is an age at which the fire and dash requisite in a company leader cannot be looked for.

His Excellency has shown that the classes from which the Madras army is recruited differ so essentially from those from which the Bengal army is supplied, that the organization which may be perfectly suitable to the one may be entirely unsuited to the other. He considers this a most fortunate circumstance, and that the more distinctive the army of the south remains from that of the north, the better for the empire.

RETURN of Officers taken for Army Departments and for Civil and Political Employ, and of Officers returned from such Employ to Military Duty, during the Years 1870 to 1874, inclusive.

Year.	Officers taken for		Officers returned from	
	Army Departments.	Civil Employ.	Army Departments.	Civil Employ.
1870 - -	7	13	7	7
1871 - -	16	10	18	14
1872 - -	12	14	7	6
1873 - -	11	6	4	11
1874 - -	5	7	5	5
Total -	51	50	41	43

(Signed) R. C. STEWART, Brigadier-General,

Fort Saint George, 3rd April 1875.

Adjutant-General.

MINUTE by the Right Hon. the PRESIDENT.

Letter of Government of India respecting Promotion in the Native Army.

So far as I am able to form an opinion upon them, I concur generally in the replies given by his Excellency the Commander-in-Chief to the questions of the Government of India, and in the views which he has expressed.

2. Nothing can be less satisfactory, as regards the most important question that can affect an army, the system under which it is officered, than the present condition of the army of this Presidency. We cannot even obtain the number of junior officers required to complete the number of European officers now allotted to each regiment; and even when complete that number is so small that our army can now scarcely be considered as an effective instrument whether of offence or defence. It is no doubt possible to improve the quality of the Native officer; but supposing that by persevering efforts this could be effected so as to impart to Native officers an amount of military knowledge and capacity equal to that of European officers, and a control over their regiments proportionate to their numerical superiority, past events imperatively require us to bear in mind that we might all the while have been labouring for a result inconsistent with our own security. And whether the quality of the Native officer is or is not to be improved, to leave things in other respects as they are at present would be to abandon the traditionary policy by which we have gained our supremacy and ensured our safety in this country, that of employing Native soldiers under the lead of European officers whom they have learnt to regard with trust, respect, and affection. For not only is the number of European officers much too restricted; the present system does not allow of their remaining long enough with the regiment to obtain a hold upon the confidence and attachment of their men. His Excellency the Commander-in-Chief has indeed shown that every endeavour is made to keep the officers to their regiments; but the regulations of the Staff Corps are evidently such that those efforts are of no very serious or comprehensive avail.

3. If the Madras army is ever to be in a satisfactory condition, what seems to be required is:—

1. That there should be a sufficient number of European officers with each Native regiment.

His Excellency the Commander-in-Chief has indicated the rank and the number (16) of European officers whom he considers to be required; and this proposal may (I think) be accepted as sufficient for the needs both of peace and war.

2. That these officers should, so far as may be possible, be permanently attached to their regiments: in other words, that to this extent the old "regimental system" should be restored.

The young officer should enter the regiment, as formerly, in the rank of ensign; and there should be no inducement of tempting civil employment, either here or in other Presidencies, to disincline him to the appointment, unsettle his views, and impair his military experience and habits, when he has obtained it. Until the present Staff Corps system has been broken up by judicious arrangements and by lapse of time, this change cannot be completely made; but it appears to me that we shall never have real cause to be satisfied with our Indian army until there is a distinct and impassable barrier between military and civil employ. It was this evil, risen to an intolerable height, of civil employ, that the Staff Corps itself was created to remedy; and the Staff Corps, as originally instituted, would have cured the evil. But the subsequent admission (which was, as ought to have been foreseen, inevitable) of all Indian officers, whether in military or civil employment, to the Staff Corps not only neutralised that intention, but made of the Staff Corps a crushing burden upon Indian finance and a serious impediment to military efficiency.

4. It is to be hoped that arrangements may be found possible which, at a cost worth incurring when regard is had to the vital importance of the object in view, will ultimately provide for these requirements. A very large addition to the cost of the Madras army would be necessary to make it more really expensive than it is now, when a heavy annual expenditure is incurred upon a weapon which would probably fail us in the hour of need.

8th April 1875.

HOBART.

MINUTE by the HON. W. ROBINSON, C.S.I.

I ENTIRELY concur in the view expressed by his Excellency the Commander-in-Chief on the subject raised in the first question. But I think further, that even suppose young officers can be obtained in sufficient numbers through the present channel, the early training of young men with European soldiery is not calculated to awaken that respect for, and sympathy with, the Native soldiery, or confidence in them, which was an important element of strength under our former organization; in nine cases out of ten these necessary conditions are reversed.

2. Further, I am under the impression that the expense and comparative temptations of the British army deter Indian parents from seeking employment for their sons in it, who would willingly see them accept direct cadetships; and I think that encouragement should be held out to Indian parents to return their sons to a country which they have almost learnt to look on as home.

3. Nothing can be added to the force of fact and argument of his Excellency's replies to the II., III., and IV. questions.

4. As regards No. V., I believe that an important political end is subserved by allowing free passage through the lower ranks of the military service into civil employment in this country. Indeed there are certain branches of the administrative service, such as police, of the country which I would absolutely reserve for young men who have served for a certain period in the army.

5. It is not only the army that is suffering from the want of young men of a suitable stamp. Almost every civil department is in the same predicament, and is seeking recruits amongst the "casuals" of the country with very indifferent results, simply because young men with some military training, who would always be preferred, are no longer available. I have had very large experience of this matter, and believe that no assurance for honesty and efficiency comes near the possession of Her Majesty's commission. No training is so useful for civil life in this country as a course of discipline, &c. in early life, which connexion with the army secures; and I think political and administrative efficiency would be greatly advantaged if the majority of their recruits continued to be drawn from the subaltern ranks of the army as was formerly the case.

6. I entirely agree with the views of his Excellency on the subject to which attention is drawn by the VI., VII., and VIII. questions.

7. I have frequently been out on quasi "service" of a purely home character against Moplahs, Khonds, &c., and in face of jail disturbance, local émeutes, and the like, and I am absolutely without hope of our Sepoys, if not adequately officered by English officers. Indeed, on one occasion when I had two companies of a Native regiment out (under Native officers) in support of police, who were at work with rebellion amongst the Khonds, the senior Subadar, by no means an aged or unsoldierly man, came quietly to my tent and begged me in confidence not to direct an advance into the hills until the detachment was joined by quite a young officer who was to take command. He did not feel confident that the men would do for him what they would do for the fine young lieutenant they were expecting.

8. Nothing short of the complement which his Excellency has named would suffice, and I would add one or two to the ranks of lieutenants and sub-lieutenants to admit of detachment for civil employment without weakening the cadre.

9. I think that officers should have the same facilities of study, &c. afforded in this country as are now afforded at home; and that Military Schools might be established through which Natives of social standing might pass at an early age into the higher grades of Native officers without passing through the ranks.

10. I think that the establishment of a family pension fund, to be subscribed to by every Sepoy and Native officer in the service, for the benefit of widows and orphans would greatly add to the popularity, respectability, and *esprit de corps* of the service, and would deserve the liberal support of Government.

9th April 1875.

W. ROBINSON.

MINUTE by the HON. R. S. ELLIS, C.B.

I CONCUR entirely, in so far as I am competent to give an opinion, in the answers given by his Excellency the Commander-in-Chief to the questions addressed to him by the Governor-General in Council, and in the recommendations made by his Excellency, for securing the efficiency of the Madras army.

2. As regards question V., I consider that his Excellency the Commander-in-Chief has shown conclusively that the present system of selecting officers for staff and civil employment works detrimentally to the efficiency of the army. I fully recognise the great advantage which has resulted from the employment of military officers in the administration of recently annexed provinces, and it may still be necessary, in some parts of India, to continue to have recourse to the army for a supply of officials; but the case is very different in the Madras Presidency, and I do not anticipate any serious inconvenience if we are no longer permitted to select officers of the army for civil employment.

3. The departments in which military officers are employed, namely, the Public Works, Police, Revenue Survey, and Jails, will not materially suffer by their withdrawal from those purely civil duties. The College at Cooper's Hill will soon supply the Department of Public Works with well-qualified civil engineers, and there can be no difficulty in filling up the few vacancies that will be created in the departments of Jails and Revenue Survey.

4. As regards the police, the introduction of a new system of police administration was greatly facilitated by the Government being able to select for the higher grades of the police force the best officers of the Madras army; but undoubtedly the qualities which made these officers so valuable to the police made their withdrawal from military service a serious injury to the efficiency of the regiments in which they had received their military training. Now that the police has been completely organised, and has been in successful working for many years, it is unreasonable to look to the army as a source of supply of police officers. There will, I apprehend, be no real difficulty in constituting a regular police service, recruited, as regards its officers, by direct appointments from England, such officers undergoing probation in this country and being specially trained for police work.

5. In any case I quite agree with his Excellency the Commander-in-Chief, that when a military officer has elected to serve in a civil capacity, and has undergone his probation, he should give up all thought of military *status* and position, and become civilian in fact as well as employment. I believe that both the army and the civil administration will benefit by this determination.

6. On the question of the improvement of the Native officers, I venture to submit that in this presidency we are situated somewhat differently from other parts of India. We have no specially warlike races, nor have we great families in which military service has become hereditary. The

Native officer of the Madras army is at present much the same in origin and often in education, as the Sepoys he commands. If it is desirable to improve his character and position, it may be worthy of consideration whether it would not be practicable to establish a military college in which a limited number of the sons of our wealthy men and our large landed proprietors could receive such training as would qualify them for commissions as Native officers, so that the Native officers of the Madras army would consist, in such proportions as may be determined by competent authority, of young men who, after special training, had received direct commissions, and of Native soldiers who by length of service or special merit had been promoted from the ranks to the commissioned grades. I believe that under these conditions military employment would be popular among the upper classes of Native society, and that there would be no danger in affording to a limited number a higher military education than can be obtained by mere regimental service and instruction.

10th April 1875.

R. S. ELLIS.

Confidential.—From Colonel J. Macdonald, Secretary to Government, Bombay, Military Department, to Colonel H. K. Burne, C.B., Secretary to the Government of India, Military Department, Simla.—(No. 2645, dated Bombay Castle, the 29th June 1875.)

I HAVE the honour to acknowledge the receipt of your confidential letter No. 783, dated 17th February 1875, (Organization—Native Army), regarding the present system of appointment and promotion of officers of the Native army, and am directed to forward, for the information of the Government of India, the accompanying copy of a letter from the Adjutant-General, No. 109M, dated 26th April, and of its accompaniments, on the subject.

2. I am desired to state that his Excellency the Governor in Council fully appreciates the difficulty of replying satisfactorily to the questions proposed in your letter, extending, as they do not only to the efficiency of the Native army and the organization of the Staff Corps—subjects for the just treatment of which much professional knowledge is required—but also to the system by which at present the Government draws from the Staff Corps a very large proportion of the officers employed in the Commissariat, Control, Police, Political, and Revenue Survey Departments—a system which, it can scarcely be denied, must operate, more or less, to the prejudice of the army for actual military service. And as it is to the “Native army, especially with regard to the present system for the appointment and promotion of officers,” that the attention of this Government is now especially invited, and as the Commander-in-Chief has given the answers dictated by his military experience to the question specifically put, his Excellency in Council would confine any observations he may now submit mainly to that army and to the purely military staff which is its indispensable adjunct.

3. The universal complaint is that the number of European officers attached to the Native regiments is insufficient for service in the field—that this deficiency which must be increased by casualties, cannot be satisfactorily supplied by a sudden addition of officers unknown to their men,—that, under the present system of promotion, the European officers are not sufficiently acquainted with their men, and do not take a warm interest in the character and reputation of the regiment—and that the young officers who are now transferred from European regiments to the Staff Corps have no desire to serve as regimental officers, but look eagerly for advancement in other capacities.

4. It is sometimes argued that the irregular regiments which have at different times been raised and have acquired the highest distinction have been led by a small or perhaps a smaller body of European officers than that now attached to a regiment of Native infantry. But the two cases will scarcely admit of comparison. In the case of the irregular regiments the officers have been men possessed of extraordinary power for service of such a nature—men who were able to equal or to excel any of those under them in feats of arms, and by their very nature suited to command. With such men at the head it was both prudent and desirable to select the Native officers for their possession of similar qualities; and thus it became certain that the machine might be trusted to do its work well, even under very trying circumstances. But it seems too much to expect similar results from the application of similar principles to the whole mass of officers, European and Native, of the ordinary average capacity of an army; and it may well be doubted if, with European officers not above the average, it would be prudent to seek for Native officers possessing special military talents.

5. It may be assumed then that it will be the policy of the British Government to place its reliance, when Native regiments are brought into actual conflict with an enemy, mainly on the efforts and examples of the European officers, and to trust to the Native officers to be selected with due care for the daily control and discipline of the men in the performance of their ordinary duties.

6. His Excellency in Council would, therefore, recommend—

1st. That the proper complement of officers should be fixed.

2nd. That they should enter the army on the understanding that their service would be regimental service, with the exception of employment on the military staff; that their promotion, with occasional exceptions in case of necessity, would be regimental; that when employed on the military staff they would be seconded; and that if they accepted civil employ, their military career would be closed.

3rd. That the pay and scheme for promotion should be such as would induce candidates of a proper standard to offer themselves for admission.

7. Some portion of the cost of this reform might perhaps be provided by a very moderate reduction of the existing complement of Native officers. Still the additional charge will no doubt be considerable. But his Excellency in Council cannot admit the fact as an insuperable objection to the measure. It is a common saying now that we hold India by the sword, that is, that if we cease to maintain our military ascendancy, our rule will speedily come to an end. There seems to be much truth in this, and thus the maintenance in the highest state of efficiency of everything connected with the army becomes most binding on the British Government. The omission to remedy admitted defects in the constitution of the Native army must speedily bring about its own punishment. This Government, moreover, are not aware of the existence of any facts tending to prove that we are unable to meet the costs of the necessary reform.

8. His Excellency in Council is aware that these proposals contain no provision for supplying the officers who have hitherto been taken from the army for civil duties. The omission is intentional. This Government believe that positive conclusions are more likely to be arrived at on both subjects by separating altogether the consideration of military reform from that of the question of supplying officers for civil employment. If it be once understood that the officers of the army are for the army, means will of necessity be devised for meeting the wants of the civil departments. Elsewhere the services of military officers have not been found indispensable.

9. His Excellency in Council would be sorry to be regarded as undervaluing either the services rendered by the distinguished officers of the past or the merits of many of those now in civil employ, but circumstances appear to have necessitated a change in the direction which this Government have thought it their duty to advocate.

10. Copies of the minutes on the subject by the Hon. A. Rogers, and the Hon. J. Gibbs, members of Council, are herewith forwarded at their request.

From Brigadier-General C. T. Aitchison, Adjutant-General of the Army, to the Secretary to Government, Bombay, Military Department,—(No. 109M, dated Mahableschwur, the 26th April 1875.)

I AM directed to acknowledge Government resolution No. 754 of the 26th February, with which was forwarded confidential letter No. 783 of the 17th February 1875, from the Government of India, asking for the opinion of his Excellency the Commander-in-Chief on several points in the present system of appointment and promotion of officers, both British and Native, of the Native army, and inviting any suggestions that may occur to the Commander-in-Chief for improving the system where it may be considered defective.

2. I am desired to say that Sir Charles Staveley, considering it the simplest course, has replied seriatim to the several questions put in Secretary Colonel Burne's letter, as they appear to his Excellency to embrace most, if not all, the points in the present system that require alteration or modification.

3. The replies have been printed, and three copies are annexed.

Up to within the last few months the system of providing officers for the Native army from British regiments has worked well, a very superior body of young officers have joined the Staff Corps, and with but one or two exceptions all have taken to their new duties with credit to themselves. I am told, however, that they do not settle down to their new regiments, and have a hankering for ex-regimental employ.

It is believed that the system is attended with injury to British regiments, for it is very generally admitted that a regiment loses many of its best young officers, and no doubt indirectly the system is injurious to the regiment.

In ten years as many as 21 officers have gone from one regiment, the 108th, to the Staff Corps, and the commanding officer informed me that many went unwillingly to the Indian Army and under pressure from their parents.

There are two systems that suggest themselves:—

a. If the system is inconvenient, what alteration in it is recommended?

1st. That cadets should be appointed direct to the Indian service, and should be attached to the cavalry or infantry branches until they shall have learnt their regimental drill and passed the sub-lieutenant's course of eight months, when they should at once be gazetted as lieutenants to regiments.

2nd. That a Military College for the Indian service should be re-opened, or Sandhurst enlarged, the latter preferred, as it would doubtless lead to a more thorough amalgamation of the two armies. The entrance to be by competition as now at Woolwich, the course to be of similar duration, viz., two years. Rules to be established how those who pass out with credit should have the choice of British or Indian service, and to which branch, cavalry or infantry.

At the same time exchanges as now, *i.e.*, under the rank of major, should be allowed into the Staff Corps from British regiments, for many men on coming to India feel desirous of continuing their services out here on the staff, and impediments should not be thrown in the way of their seeking an Indian career.

It is not possible under the present system without great injury to the claims of other officers

II. It is possible under the present system to retain and advance officers in the same regiments with due regard to the claims of other officers, and should not some regulation on the subject be laid down, in order that the procedure in making promotions may be based on uniform principles, and not liable to change according to the views of each Commander-in-Chief?

who may be temporarily without a permanent regimental position; it would fall with great hardship on those officers, for instance, whose service on the staff has expired. As a rule, these are the best officers, having been selected for ex-regimental employ, and any system which would prevent their returning to regimental duty would be injurious to the service and to themselves.

It would be difficult to lay down any hard and fast rule to meet such cases. Commanders-in-Chief should be allowed, as now, to use their own discretion.

In this army seniority combined with fitness for advancement has, for the last three or four years, been the principle in making permanent appointments to regiments. It is a system that adapts itself more readily to a service that hitherto has been a strictly seniority service, and, as the returns attached certify, the general idea that officers are too often changed about from regiment to regiment is fallacious. The facts are as shown in the annexed statement and marked C.

The system, however, of bringing in officers from the unemployed list, or from other regiments, to officiate is very objectionable. They are said to take little interest in their work; and considering that their appointment is only temporary, and they know nothing of the regiment or the regiment of them, it is not surprising, but under the present circumstances of the service this cannot be avoided.

α. If such regulations are desirable, a rough draft of them is requested.

See above.

III. Does it often happen that senior officers are serving under the orders of juniors in Native regiments; and if this is the case, and inconvenience has arisen, how is it to be avoided under the Staff Corps system of promotion?

Only one such instance (in the 29th N.I.) has occurred in this army, and as the commanding officer has reported the difficulties of his position, it has been under consideration to transfer the second in command, who is senior to the commandant.

α. How many cases of the kind are there at present?

See above; but the seniority system advocated would prevent its recurrence.

IV. Is the present proportion of senior to junior British officers in the Native army attended with injury to that army? And is there a sufficient number of young officers coming on?

There are at this date in the Bombay army:—

Brevet colonels	-	-	-	81
Lieutenant-colonels	-	-	-	108
Majors	-	-	-	100
Captains	-	-	-	188
Subalterns	-	-	-	78
Out of these there are doing regimental duty:—				
Colonels	-	-	-	30
Lieutenant-colonels	-	-	-	40
Majors	-	-	-	29
Captains	-	-	-	71
Subalterns	-	-	-	63

Most certainly, the present proportion is injurious to the army. The officers as a body are too old. Further, field officers and sometimes even colonels now have to perform the duties usually pertaining to the rank of captain, such as musketry instruction and payment of their men, which tends to lower the dignity of their position, is hurtful to their own self-respect, and these duties not being those fitting their rank, they are wanting in zeal.

In May 1874, instructions were received to complete Native regiments to seven officers present in India; this exhausted the list of applicants for the Staff Corps and left 30 vacancies still to fill up, viz:—

13 squadron subalterns.
17 wing subalterns.

Since that date 11 officers have joined the Staff Corps, which is near about the usual number of vacancies that occur annually.

The present system of selecting officers for the military staff does not work detrimentally; on the contrary, staff officers return to their regiments far more efficient and with enlarged views; and although the civil departments draw away many of the best of our young officers, this need not be objected to, provided a reserve of young men were at hand ready to take their places.

V. Does the present system of selecting officers for staff or civil employ work detrimentally to the efficiency of the army?

α. What number of officers have been actually taken for the Army Departments and for civil and political employ in each year during the last five years?

Field Officers - - - - - 6
Captains and Subalterns - - - - - 42

48

1870	-	-	-	-	5
1871	-	-	-	-	12
1872	-	-	-	-	7
1873	-	-	-	-	13
1874	-	-	-	-	11
					48

b. How many have been returned from such employ to military duty?

Field Officers	24
Captains and Subalterns	17
	<hr/>
	41
	<hr/>
1870	8
1871	7
1872	8
1873	9
1874	9
	<hr/>
	41
	<hr/>

The above shows that while the greater part of the officers taken for departmental and civil employ were young officers, the majority of those returned to military duty were old field officers.

c. Could the system of seconding be extended with advantage to all military staff appointments?

Most certainly.

It is thought that an officer on obtaining purely civil employ should be transferred to the civil list. An exception might, with advantage to the State, be made as regards officers in political employ and the police, provided in the latter case officers be returned to duty with the army before attaining the rank of lieutenant-colonel. Officers joining the civil departments of the army should leave the army and rise in grades departmentally.

d. Should any change be made in the present rules as to the promotion in military rank of officers employed in the civil departments of the army, or in civil and political appointments?

These are two of the civil departments of the army and included above.

e. Is it desirable to make any change in the way in which the Commissariat and Army Pay Departments are filled?

VI. Is the present complement of British officers sufficient for Native regiments in peace and war?

Sufficient for garrison duties in time of peace, but certainly not sufficient for the field.

I would refer to two schemes of

a. If not, what addition should be made, and what duties be assigned to the officers?

were we raising new regiments, but I cannot help thinking that much discontent would arise if one-third of the distinguished regiments of the Bombay army were suddenly transformed into depôt battalions and another third into garrison battalions, and, therefore, never again as battalions to take the field.

This is included in schemes above alluded to.

b. Is it desirable that the number of British officers should be the same in all regiments, or would it be convenient to have different systems?

c. In time of war how would the wants of regiments from losses in the field be supplied?

This is shown in the two schemes.

VII. Is any alteration in the organization of Native regiment desirable, in order to ensure a more efficient supervision by the British officers?

Adjutant-General's letter to Government, No. 1,578, 9th November 1872, goes fully into these points, copy attached and marked D, and I concur in the opinion of Sir Augustus Spencer therein given. The Native officers of the Bombay army are competent to command their troops and companies at ordinary field days in time of peace, but on active service before an enemy I certainly should not feel that confidence in them that I should in British officers.

VIII. Are the existing Native officers competent to command their troops and companies on all occasions, and is any improvement taking place in the men who are coming forward for advancement to the commissioned grade? If these questions are answered in the negative, what measures are desirable to bring about a sufficient degree of improvement in the Native officers, or is it considered that Native officers cannot generally be obtained possessing the qualifications necessary to command troops or companies, even with the supervision of British officers in command of squadrons and half battalions and their subalterns, besides the regimental staff?

I consider in these days, when so much *should* depend upon the captains of companies, that, do what Government will, the present uneducated class of Native officers, rising as they do from the ranks, cannot be so improved as to be an efficient substitute for the British officer.

I have heard a German General of great distinction say that he attributed the German successes in a great measure to their captains being so good.

C. W. D. STAVELEY, Lieutenant-General,
Commanding Bombay Army.

A.

I.—NOTES ON THE ORGANIZATION OF THE NATIVE ARMY.

The object of the subjoined scheme is to meet the objections to the present organization, which may be said to be almost universally condemned.

The objections to the present system, and the suggestions towards its improvement may be classed as follows:—

I. The paucity of British officers to lead in the field, and the uselessness of expecting the Native officer to take the place of the European officer at the head of his company.

The proposed service battalion gives 15 British officers for the field.

II. The constant change of officers from one regiment to another, tending to weaken *esprit de corps* on the part of the officers and confidence on the part of the men.

The only changes will now be from one battalion to another of the same regiment.

The reserve battalion will be localised, at which all recruits will be enlisted from the district allotted to the regiment, with the exception of 150 foreigners per battalion, as allowed at present.

IV. To meet the views of those,

The service and garrison battalions will be *mobile*, specially the former.

One cadre for the three battalions accomplishes this. Purchase was an object to be attained when this paper was first drawn up, but the abolition of all purchase disposes of this point, for the present at least.

VI. The keeping of the present

This is effected by all regimental officers rising by succession in the cadre of their regiment.

tend to improve regimental officers, who, when so employed, should be *seconded*.

The writer admits that the plan he now proposes to detail is not entirely his own, having taken hints and ideas from papers that have already appeared both on the Home and Indian army reorganization schemes.

III. The absence of a proper *clannish*, as distinct from *Caste*, sympathy among the men, which can only be obtained, some think, by regiments being localised, by their recruitment being confined to certain districts.

on the other hand, who would prefer to see an army more *mobile*, and who object to an army composed of regiments entirely localised.

V. The re-institution of the regimental cadre by which, amongst other advantages, purchase, as it obtained in the old Indian army, may be re-introduced.

overgrown and expensive Staff Corps to its legitimate bounds, viz., to provide a corps for *staff situations* only, both civil and military, exclusive of five-year tenure appointments which

II.—PROPOSED SCHEME.

INFANTRY BRANCH.

At present the Bombay Native army consists of 30 infantry regiments of the line, all under the orders of the Commander-in-Chief.

There are no local or irregular regiments, properly so-called; the few there were are now organized as military police.

Out of these 30 regiments, therefore, the reorganized infantry army must be formed.

I. It is proposed to form 10 regiments of three battalions each.

The battalions to be designated as follows:

- 1st. Service battalion.
- 2nd. Garrison battalion.
- 3rd. Reserve battalion.*

II. The officers of the three battalions to be formed in one cadre, to consist of 27 officers.

III. The cadre to stand as follows:—

- 3 Lieutenant-colonels.
- 3 Majors.
- 7 Captains.
- 14 Subalterns.

27

IV. The battalions to be composed as follows:—

Details	1st or Service Battalion.	2nd or Garrison Battalion.	3rd or Reserve Battalion.	Total of Regiment.	Remarks.
European Officers:					
Lieutenant-Colonels — (Commandants)	1	1	1	3	
Majors	2	1	—	3	
Captains	4	2	1	7	
Lieutenants	4	—	—	4	
Sub-Lieutenants	2	2	—	4	
Adjutant (Subaltern)	1	1	1	3	
Quartermaster and Paymaster (Subaltern)	1	1	1	3	
Total	15	8	4	27	
Native Officers:					
Subedars	8	6	5	19	
Jemedars	8	6	5	19	
Total	16	12	10	38	
Non-Commissioned Rank and File:					
Havildars	32	24	20	76	
Naiks	40	30	25	95	
Drummers	16	12	10	38	
Privates	800	600	500	1,900	
Total	888	666	555	2,109	
Number of Companies	8	6	5	19	

* Perhaps more happily styled "Nursery" Battalion, in an able paper in the "Saturday Review" on Army reorganization at home.

Of the present Native infantry army of 30 regiments, it is calculated that one third only, *i.e.*, 10 battalions, could be spared for field operations beyond the limits of the presidency.

The 10 service battalions should always be kept complete in officers for this emergency, in peace time taking their share in reliefs, but to be kept as much as possible at head-quarters of divisions and districts so as to be practised in brigade and field duties.

The "garrison battalion," as the term implies, should be held more particularly for periodical reliefs.

The "reserve battalion," which should be permanently located in one of the 10 districts or centres herein-after named, should be the nursery for the entire regiment, the lines permanent, able to accommodate families of two battalions; all recruits to be enlisted there and passed into the ranks.

In case of the service battalion taking the field, the families of the battalion to be moved to the reserve battalion.

The districts proposed in which the reserve battalions shall be permanently located, are as follows:—

- | | |
|------------------------------|-------------|
| 1 Sind. | 2 Konkan. |
| 1 Guzerát. | 1 Khandesh. |
| 2 Deccan. | 1 Mhow. |
| 2 Southern Mahratta Country; | |

subject to modification as regards capability for enlistment.

As now, 150 "Foreigners" to be allowed for each battalion, *exclusive* of men so called who may have been born and brought up in the Regiment.

III.—FINANCIAL RESULTS.

The financial results of the proposed organization will be as follows:—

Present Regimental Establishment.			Proposed Establishment of 1 Regiment of 3 Battalions.		
<i>European Officers.</i>	Rs.	Rs.	<i>European Officers.</i>	Rs.	Rs.
1 Lt.-Col.—Commandant -	1,427		3 Lt.-Colonels, Comdts., at Rs. 1,432 (a) -	4,296	
1 Lt.-Col.—2nd in Command -	1,097		2 Majors, 2nd in Comd., at Rs. 939 (b) -	1,878	
1 Major—Wing Officer -	870		1 Major, Service Battalion -	789	
1 Lieut.—Adjutant -	425		1 Cap., 2nd in Comd. Reserve Battalion (c) -	565	
1 Lieut.—Quartermaster -	375		6 Capts., at Rs. 540 (d) -	3,240	
1 Lieut.—1st Wing Subn. -	325		10 Lieutenants, viz.:—		
1 Lieut.—2nd Wing Subn. -	325	4,844	4 at Rs. 356 (e) -	1,424	
			3 (Adjts.) at Rs. 456 (f) -	1,368	
			3 (Qrmstrs.) at Rs. 406 (g) -	1,218	
			4 Sub-Lieuts., at Rs. 302 (h) -	1,208	15,986
<i>Native Comd. and Non-Comd. Rank and File.</i>			<i>Native Comd. and Non-Comd. Rank and File.</i>		
8 Subedars -	628		19 Subedars -	1,496	
8 Jemedars -	260		19 Jemedars -	615	
40 Havildars, at Rs. 14 -	560		76 Havildars, at Rs. 14 -	1,264	
40 Naiks, at Rs. 12 -	480		95 Naiks, at Rs. 12 -	1,140	
16 Drummers, at Rs. 7 -	112		38 Drummers, at Rs. 7 -	266	
600 Privates, at Rs. 7 -	4,200		1,900 Privates, at Rs. 7 -	13,300	
Non-effective Staff Pay of Subedar-Major, Native Adjutant, &c. -	132	6,372	Non-effective Staff Pay of Subedar-Major, Native Adjutant, &c. -	324	18,405
Mess Allowance -	100		Mess allowance for 2 Battalions -	200	
Band Allowance -	100		Band Allowance for 2 do. -	200	
		200			400
Total for each Regiment per mensem -	11,416	30	Total for each Regiment per mensem -	34,791	10
Total for 30 Regiments per mensem -	3,42,480		Total for 10 Regiments per mensem -	3,47,910	
(a) Pay of rank -	1,032		(e) Pay of rank -	256	
Command allowance -	400	1,432	Staff Pay -	100	356
(b) Pay of rank -	789		(f) Pay of rank -	256	
Staff Pay -	150	939	Staff Pay -	200	456
(c) Pay of rank -	415		(g) Pay of rank -	256	
Staff Pay -	150	565	Staff Pay -	150	406
(d) Pay of rank -	415		(h) Pay of rank -	202	
Staff Pay -	125	540	Staff Pay -	100	

There is thus *apparently* a monthly increase of Rs. 5,430 for the whole army ; but it must be borne in mind that the actual expense of the Native army is far in excess of that set out under "Present Regimental Establishment," for as a rule, adjutants, quartermasters, and 1st wing subalterns hold the rank of captain. The *Army List*, dated 1st January 1873, shows at least 70 captains holding such appointments. The difference of pay, viz., Rs. 374—225=149×70=Rs. 10,430, must therefore be added to the amount shown as the total cost of "Present Establishment." The cost of the proposed establishment will then be less by Rs. 5,000 per mensem than the present actual expenditure.

IV.—NUMERICAL COMPARISON.

The subjoined statement shows the number of European officers, including those absent on furlough, at present employed, or available for employment, with the Native infantry, and the number required under the proposed organization :—

Rank.	Present Number.	Proposed Number.	Surplus.	Deficient.	Remarks.
Colonels and Lt.-Colonels	80	30	50	—	
Majors	56	30	26	—	
Captains	99	70	29	—	
Subalterns	51	140	—	89	
Total	286	270	105	89	
			Or an aggregate surplus of 16 Officers.		

Thus it will be seen that, *numerically*, the present supply of available officers for regimental duty is but sufficient for the wants of the proposed organization.

The only difficulty will be found in the fact that field officers are in superabundance, while there is a great paucity of subalterns. But this difficulty will in course of time settle itself, the more or less quickly as Government assists, by bonus or otherwise, in getting rid of the senior field officers.

B.

Suggestions for the Reorganization of the Native Army.

1. That each regiment shall consist of three battalions, and, as in some corps of the British service, that the officers of the three battalions be on one list for promotion and transferable from one battalion to another.

A regimental three-battalion system to be adopted.

2. That all recruiting be for the regiment, and the Sepoys transferable from one battalion to another, so that when a battalion is on service its strength might be at once increased and subsequent casualties filled up from the other battalions.

Recruiting to be regimental.

Battalion Establishment.

3. The establishment of each battalion to consist of—

- 1 Lieut.-Colonel.
- 1 Major.
- 4 Captains.
- 4 Subalterns.
- 1 Adjutant.
- 1 Quartermaster.
- 1 Medical officer.
- 1 Subedar Major.
- 4 Subedars.
- 9 Jemedars, including Native Adjutant.
- 33 Havildars, including Drill Havildar.
- 41 Naiques, including Drill Naique.
- 1 Drum Major.
- 16 Drummers.
- 600 Sepoys (in war time 800).

Double Company Establishment.

4. Each battalion to consist of eight companies, which for administrative and tactical purposes will be formed into four double companies.

The establishment of the double company to be as follows:—

- 1 Captain.
- 1 Subaltern.
- 2 Subedars.
- 2 Jemedars.
- 8 Havildars.
- 10 Naiques.
- 4 Drummers.
- 150 Sepoys in peace.
- 200 Sepoys in war time.

5. On parade the captain to be mounted (except under fire), the subaltern to command one company, and the senior subedar the other.

Company formation.

6. It is proposed to improve the status of the captain, giving him additional powers and making him responsible for the payment and interior economy, as well as the drill and musketry instruction of his double company.

7. Besides other recommendations which might be advanced having reference to the manner of fighting of the present day, the double company system has, it is considered, this tactical advantage, that when a company is skirmishing, and is reinforced by the other company of the same double company, there will be no confusion, although the companies are mixed up, and for the reason that men and officers know one another.

8. The double company system, if carried out as intended, will give more responsibility and independence to the captain than he has under the present system in British regiments. He will, therefore, have more interest in his work and have more opportunity for qualifying for higher command.

The subaltern, too, being in actual command of a company on parade, will necessarily be a better preparation for him for higher command, than riding behind his wing, as at present, doing nothing. On service he will be at hand if required to take his captain's place.

C.

SERVICE of COMMANDANTS of BOMBAY CAVALRY on 1st October 1874 with their present REGIMENTS and as COMMANDANTS.

	With Regiment.		In Command.	
	Years.	Months.	Years.	Months.
1st Cavalry	12	2	12	2
2nd "	8*	3	8	3
3rd "	12†	9	12	9
Poona Horse	14‡	8	14	8
1st Sind Horse	2	4	2	4
2nd "	8	6	3	7
3rd "	2	5	2	5
Total	61	1	56	2

Average of 7 Commandants, 8 years 7 months with present regiments, and 8 years as Commandants.

* Colonel MacGregor had previously served with the regiment for about 21 years.

† Colonel Graves had previously served with the regiment for about 24 years.

‡ Colonel Westropp had previously served with the Poona Horse for about 8 years.

SERVICE of SECONDS in COMMAND of BOMBAY CAVALRY REGIMENTS with their present REGIMENTS and as SECOND IN COMMAND.

	With Regiment.		As Second in Command.	
	Years.	Months.	Years.	Months.
1st Cavalry	25	10	9	4
2nd "	27	10	10	9
3rd "	1*	2	1	2
Poona Horse	19	10	16	9
1st Sind Horse	5	7	5	7
2nd "	9	3	3	7
3rd "	9	—	3	—
Total	98	6	50	2

Average of 7 Seconds in Command, 14 years 1 month with present regiments, and 7 years 2 months as Seconds in Command.

* This Officer had previously served some time with this Corps.

Service of Commandants of Bombay Infantry on 1st October 1874 with their Corps and as

COMMANDANTS.

	With Regiment.		In Command.			With Regiment.		In Command.	
	Years.	Months.	Years.	Months.		Years.	Months.	Years.	Months.
1st Infantry	12*	9	12	9	17th Infantry	34	1	12	8
2nd "	1*	4	1	4	18th "	11*	4	9	10
3rd "	4	0	4	0	19th "	4	6	3	4
4th "	7*	6	1	2	20th "	14*	1	0	2
5th "	14*	9	11	11	21st "	12	11	12	11
6th "	0*	11	0	11	22nd "	2	11	2	11
7th "	12	9	12	9	23rd "	2	8	2	8
8th "	7	6	7	6	24th "	4	0	4	0
9th "	16*	7	8	6	25th "	31	4	8	6
10th "	2	3	2	3	26th "	0	4	0	4
11th "	10	1	4	0	27th "	22	5	13	11
12th "	6	4	6	4	28th "	5	1	5	1
13th "	1	3	0	2	29th "	8	1	7	8
14th "	7	6	7	6	30th "	16	1	16	1
15th "	1	3	1	3					
16th "	2	11	2	11	Total Rs.	279	6	185	4

Average of 30 Commandants, 9 years 4 months with their present regiments; and 6 years 2 months as Commandants.

* These officers (who belonged to the cadres of these regiments) had served several years with the corps previous to their last rejoining them from other employment.

SERVICE OF SECONDS IN COMMAND OF BOMBAY INFANTRY with their CORPS and as SECOND IN COMMAND.

	With Regiment.		As Second in Command.			With Regiment.		As Second in Command.	
	Years.	Months.	Years.	Months.		Years.	Months.	Years.	Months.
1st Infantry	30	9	10	9	17th Infantry	31	10	10	9
2nd "	17	4	1	1	18th "	2	4	2	4
3rd "	8	1	7	10	19th "	10*	9	8	1
4th "	1*	1	1	1	20th "	1	10	1	10
5th "	5	7	3	11	21st "	8	11	7	6
6th "	0*	7	0	7	22nd "	3	6	3	6
7th "	8	8	8	8	23rd "	31	5	7	1
8th "	3.1	0	10	9	24th "	28	6	5	5
9th "	1.0	9	7	10	25th "	8	5	8	5
10th "	29	9	10	9	26th "	2	6	2	6
11th "	4*	0	4	0	27th "	7	8	7	8
12th "	1	6	1	6	28th "	28	3	9	9
13th "	Vacant	—	—	—	29th "	8	9	7	8
14th "	31	10	10	9	30th "	16	1	9	5
15th "	11*	4	10	9					
16th "	10	9*	10	9	Total - Rs.	393	9	193	8

Average of 29 Seconds in Command, 13 years 7 months with present regiments, and 6 years and 8 months as Second in Command.

* These officers (who belonged to the cadres of these regiments) had served several years with the corps to their last rejoining them from other employment.

MEMORANDUM of the average Length of Service of Commandants and Seconds in Command with their Regiments and in their Appointments.

CAVALRY.

Commandants.

	Years.	Months.
With their regiments - - - - -	8	7
As commandants - - - - -	8	0

Second in Command.

With their regiments - - - - -	14	1
As second in command - - - - -	7	2

Second Squadron Officers.

With their regiments - - - - -	9	8
As second squadron officer - - - - -	6	9

INFANTRY.

Commandants.

With their regiments - - - - -	9	4
As commandants - - - - -	6	2

Second in Command.

With their regiments - - - - -	13	7
As second in command - - - - -	6	8

Wing Officers.

With their regiments - - - - -	12	6
As wing officers - - - - -	6	7

SERVICE of WING OFFICERS of BOMBAY INFANTRY on 1st October 1874 with their present REGIMENTS and as WING OFFICERS.

	With Regiment.		As Wing Officer.	
	Years.	Months.	Years.	Months.
1st Infantry -	10	9	10	9
2nd " -	1*	0	1	0
3rd " -	20	10	6	8
4th " -	4*	5	2	4
5th " -	20	10	10	9
6th " -	11*	10	4	10
7th " -	20	11	10	9
8th " -	2	11	2	11
9th " -	26	6	7	8
10th " -	27	7	9	10
11th " -	27	1	10	9
12th " -	2	11	2	11
13th " -	27	11	10	9
14th " -	29	6	10	9
15th " -	4*	0	2	2
16th " -	6	5	6	5
17th " -	21	6	10	9
18th " -	10	7	10	7
19th " -	0	9	0	9
20th " -	5*	1	5	1
21st " -	11	6	7	6
22nd " -	3	11	3	11
23rd " -	7*	2	5	7
24th " -	22	6	5	5
25th " -	0	7	0	7
26th " -	4	3	4	3
27th " -	7	3	5	10
28th " -	23	8	9	9
29th " -	7	8	7	8
30th " -	9	3	9	3
Total - Rs.	381	1	198	2

Average of 30 Wing Officers, 12 years 6 months with present regiments, and 6 years 7 months as Wing Officers.

* These officers (who belonged to the cadres of these regiments) had served several years with the corps previous to their last rejoining them from other employment,

SERVICE of SECOND SQUADRON OFFICERS of BOMBAY CAVALRY on 1st October 1874 with their present REGIMENTS and as SECOND SQUADRON OFFICERS.

	With Regiment.		As Second Squadron Officer.	
	Years.	Months.	Years.	Months.
1st Cavalry -	20	0	9	4
2nd " -	15*	10	10	9
3rd " -	4*	11	4	1
Poona Horse -	7	7	7	7
1st Sind Horse -	6	2	6	2
2nd " " -	9	4	6	2
3rd " " -	4	0	3	0
Total -	67	10	47	1

Average of 7 Second Squadron Officers, 9 years 8 months with present regiments, and 6 years 9 months as Second Squadron Officers.

* Belong to the cadres of the regiments, and had served several years with the corps previous to their last rejoining them.

D.

Heading—Promotions.

No. 1578.

To the Secretary to Government, Military Department.

SIR, Poona, 9th November 1872.
As requested in Government Resolution No. 3347, 31st July 1872, and under the orders of his Excellency the Commander-in-Chief, I have the honour to submit the following remarks relative to the selection and promotion of Native commissioned officers, and the improvement of the efficiency of these officers.

2. I am in the first place to annex copy of Adjutant-General's Circular No. $\frac{12}{N}$, 5th August 1871, which should have accompanied my previous letter No. 356, 3rd May last. This circular, it will be observed, introduces into the Native army a system of school certificates similar to that in force in British corps, and (para. 6) requires that, as a rule, candidates for promotion to and in the non-commissioned grades, shall be in possession of 1st, 2nd, or 3rd class certificates according to the grade to which promotion is to be made.

3. This will ultimately ensure a fair amount of education among the Native commissioned ranks.

4. It will be seen that the above circular and the regulations, copies of which accompanied my previous letter, required certain qualifications in regard to education, character, conduct, and service.

5. Beyond these advantages, which follow directly and indirectly from an adherence to the rules laid down in the rules above referred to, no special measures for improving the efficiency of Native officers have been taken.

6. After the promotion of a non-commissioned officer to the commissioned grade, his improvement and efficiency must chiefly rest with his commanding officer. If the latter is not constant in his endeavours to improve him by practical as well as theoretical teaching, we may look in vain for any knowledge of the military art beyond the limits of the parade ground.

7. And it not unfrequently happens that men who have been excellent non-commissioned officers, and who might naturally be expected to prove equally good commissioned officers, immediately after the novelty of their rise to the commissioned grade has worn off, become listless and apathetic, lose all their energy, not caring for supersession in promotion (the only mode of dealing with such men), knowing they have already attained a position for a comfortable pension, which their only object is to get as soon as possible, without caring to serve some years longer for a superior one.

8. It must always tell against the efficiency of a Native officer that so soon as he takes off his uniform he mixes freely, and eats with his comrades serving in the ranks; and much of the restraint of discipline is thrown aside for the time.

9. Besides this want of appreciation of the superior status conferred on him by his commission, a great failing of the Native officer is a dread of responsibility, and Sir Augustus Spencer is convinced that few would prove themselves equal to an embarrassing situation on an independent command.

10. The Commander-in-Chief thinks it is to be regretted that most of the civil escort duties, such as treasure and convict escorts, escorts to the Revenue Commissioners, &c. &c., were taken away from the regular army and given over to the police. Sir Augustus Spencer is aware that this measure was adopted on financial grounds on the reduction of the Native army and increase of the police force; but his Excellency would remark that in times of peace it is such duties that teach the Native commissioned and non-commissioned officers to exercise their wits, and to rely on themselves.

11. That there has been an improvement generally in the stamp of Native officers of late years there is no doubt; they are better educated, more intelligent, and younger men, but they have not yet come up to the standard required to admit of their being termed efficient for the posts they occupy under the new organization.

12. In an able article entitled "Camp Lessons, the Native Officers of our Indian Army," which appeared in the sixth number of Proceedings of the "United Service Institution of India," for May 1872, the writer makes a suggestion which appears to commend itself, viz., "The introduction of Station Boards of Examination, similar to those assembled from time to time to test the fitness of British officers for their promotion, to be composed of selected officers and to test the candidates critically, both by verbal and practical tests, according to such rules as the military authorities might decide.

"These examinations should be of two standards, the lower to pass candidates for the commissioned grade, and the higher to qualify them for promotion from the lower to the higher grade.

"Candidates for the commissioned grades, once they had passed their examination, should be considered eligible and entitled to succeed to vacancies by seniority, subject to certain conditions of conduct and age; similarly once appointed apart from the examinations the further promotion should also be subject to certain conditions of conduct and age."

The Commander-in-Chief is of opinion that the adoption of some such tests would prove beneficial in several respects; it would inspire emulation among the non-commissioned ranks, and raise their standard of qualifications.

13. But if the efficiency to which the Government of India alludes refers to such efficiency as shall enable a Native officer to represent the British officer who formerly commanded a company, Sir Augustus Spencer can only say that, in his opinion, this will never be reached.

14. The efficiency of Native officers is, in Sir Augustus Spencer's opinion, most intimately connected with, and dependent upon, their association with their European officers, by whose demeanour towards them, and example in the performance of duty they are influenced, and whose superior education and higher moral code, when combined with kindly intercourse, gives a tone and *esprit de corps*, which under these favourable circumstances affects the commissioned and non-commissioned ranks, and through them the whole regiment.

15. The pernicious influence of caste prejudice, and the effects which follow from the circumstances of the Native officers being raised from the ranks, can only be met and counteracted by the influence which comes from association with the educated European officer.

16. The new organization of the Native army, annihilating, as it did, the old regimental system, and introducing the system of officering regiments from the Staff Corps, has undoubtedly had the effect of vitally marring the intimate association and cohesion which before 1857 existed between the European and Native officers and men. The European officers then rose from the position of ensign to the command of companies, and eventually to the command of the regiment, and during the course of years they learnt to know the men, and to take an interest in all matters that affected their welfare; there arose a true reciprocity of kindly feeling and mutual confidence, and however the present state of things may be represented, Sir Augustus Spencer thinks that the condition of the Native army at the present time, so far as its *morale* is concerned, is decidedly inferior to what existed before the mutinies.

17. His Excellency is also of opinion that, under the present system, with but few European officers, and those often strangers to the men, an increase of loyalty, and attachment to the service, and good influence over the men in the lines cannot be looked for among the Native officers.

18. A return to the former regimental system would thus seem to commend itself, for it would be found impracticable so to train Native officers as to make them equal to, or do the part of European officers, for their natural constitution is such that they cannot exhibit that moral firmness which would enable them to bear and accept responsibilities like the British officer.

19. As already observed, much of the efficiency of our Native officers must depend on the personal exertions of their commanding officers, and it is not, in the Commander-in-Chief's opinion, to be realised by the application of any set rules or measures that might be devised for this purpose, and his Excellency would repeat that he has little hope that the present organization will make our Native officers a substitute for British officers—a fear that his Excellency believes is shared by all those who have served the greater part of their lives with the Native army, as well as by many distinguished officers who have given the matter their earnest consideration.

I have, &c.

C. T. AITCHISON, Brigadier-General,
Adjutant-General of the Army.

Since this letter was submitted to Government it has been brought to notice that one of the most experienced and valued Native officers of the Bombay army has recommended that a non-commissioned officer should not be promoted to a Native commissioned officer in his own regiment, but into some other; the reason given for this recommendation is, that, as a body, non-commissioned officers promoted in their own regiments find it very difficult to uphold their new position amongst those of their own caste and family, with whom they have been accustomed to associate on even terms.

The Commander-in-Chief thinks that there is much to be considered in the above recommendation; arrangements might easily be made to carry out promotions on the principle suggested.

14th October 1873.

MINUTE by the Hon. A. ROGERS, dated 13th June 1875.

The questions on which our opinions are asked being of the most vital interest to our Indian empire, I consider that not only they themselves require the most careful examination, but also that the remedies proposed by the chief military authority in the Presidency demand such scrutiny as may fairly be bestowed upon them from points of view from which our experience of civil administration and local knowledge enable us to look at them.

After a service of nearly 30 years in India and intimate association with military men of all ranks during that period, both under the old and the new *régime*, I can safely state my experience to be that the result of the latter is on the whole unsatisfactory. It is quite clear that the old *esprit de corps* formerly existing among the officers of the Native regiments, and engendered by men entering a regiment as mere lads and working their way up in it has disappeared. An officer of the Staff Corps sent to a regiment of course does his duty by it, but he does not go to it (except in the rare instances in which it happens to be his "old corps," as many old field officers still fondly call the regiments they joined as ensigns) as to his home, or rejoicing in the opportunity of seeing his old comrades and renewing those ties of mutual sympathy and esteem that formerly bound together the company's officer and his men. For now in the course of a few years he may be with half-a-dozen new regiments, having perhaps hardly time to become personally acquainted with the Sepoys and Native officers of one before he is sent off to another. I cannot but think that the effect of this want of knowledge of each other's character, and the consequent absence of sympathy with each other, will be very painfully felt in case of any hard service in the field. A Sepoy would follow "his own Captain Saheb" to the death, but he would shrink from the charge probably under the leadership of any other Saheb. There can be no doubt, therefore, to my mind, that any plan of reorganization that would tend to keep the same officers with the same men for the greater part of their service would be a move in the right direction towards restoring the old state of things. I quite concur with Sir A. Spencer in thinking that a degree of efficiency which would enable a Native officer to represent the British officer who formerly commanded a company will never be reached, at all events so long as the present system of promotion from the ranks continues. Nor with the example of our own European army before us do I see how the system can be expected to answer. The officers to a great extent should always be, so to speak, of a superior cast to their men, and they must not "as soon as their uniform is off mix freely with and eat with their comrades serving in the ranks." If Natives of the good families can by any means be admitted to direct commissions—I mean such men as the younger sons of Rajahs and Chiefs of Mussulman or Rajput lineage, of course on pay that would enable them to maintain their position—I think the experiment would be well worth what it would cost, as tending to attract towards our rule a class of men who now spend their lives in dissipation and sulkiness for want of a fitting field on which to expend their energies. I do not believe that whatever may be the educational tests devised to ascertain the fitness for promotion of the present rank and file of the Native army, they will ever rise to the requirements of officers under the modern system of warfare, in which the use of arms of precision tends more and more to throw responsibility on the shoulders of company officers, and of course requires in them an ever increasing degree of general intelligence, to be gained only by long training and the cultivation of the natural faculties essential for the leadership of others. The introduction into the ranks of our officers of Natives of good family and education must be a work of considerable time, and in the meanwhile the improvement of the status of our European officers presses for consideration.

His Excellency the Commander-in-Chief and Brigadier-General Aitchison propose a re-organization of the Native army in such a form as to provide a full complement of European officers for a smaller number of regiments, each of three battalions, with a view to battalions on service being capable of being strengthened and subsequent casualties being filled up from the other battalions. His Excellency the Commander-in-Chief would have the normal strength of each battalion, both in officers and men, the same, whereas General Aitchison would reduce the strength in the 2nd and 3rd of garrison and reserve battalions as distinguished from the 1st or service battalion. The latter goes further, and proposes to localise the reserve battalions in certain centres where all recruiting for the corps must take place, recruits passing only through the reserve into the other battalions, and the head-quarters of the reserve being as it were the home of the whole regiment.

With regard to these suggestions I see no object in having three battalions for each regiment that would not be equally served by having two. The reserve battalion would serve as the home and nursery of the whole corps, and the service battalion would move about from station to station or go on service as the present regiments do. I do not understand what General Aitchison's 3rd battalions would do if they did not take the garrison duties for which he would provide in periodical reliefs by his 2nd or garrison battalions. The reserve battalions must of course be quartered in cantonments and other places where ordinary garrison duties would have to be performed, and I cannot see why they should not perform them as well as the movable 2nd battalions he proposes. It appears to me that officers might be considerably economised by having one battalion always ready for field service with its full complement of officers, and the other at the head-quarters of the corps doing garrison duty, with only a sufficient number to look to the drill and discipline of the stationary men and the finance of the whole corps. I am of course not sufficiently acquainted with the details of regimental administration to lay down the exact number there should be allotted to each, but taking General Aitchison's scheme as it stands, it might be practicable to do without the eight officers he would attach to his garrison battalion by giving two more to his reserve. I do not understand General Aitchison's remark "subject to modification as regards capability for enlistment" with reference to the permanent stations of his reserve battalions to mean that recruiting for each particular corps is to be limited as a rule to the particular province or district in which the head-quarters are located. The idea would be quite impracticable, for at all events neither Guzerat nor Khandesh would provide

recruits sufficient for a single company, much less for a whole corps. Probably, however, more would be done towards inducing the inhabitants of particular provinces such as those named to enlist if a guarantee were given that men would be periodically allowed a term of service with the reserve battalion.

The measures that require to be taken to keep up the full complement of European officers and prevent what was certainly a prominent evil of the old system, viz., the removal of so many from military duty to civil employ in various departments, remain for consideration. I quite concur that for those officers who finally elect the latter, say after experience of a year or two, the road to military promotion should be barred, and they should be transferred to the civil list. In such cases some fair arrangement should be made by which services in the army should be allowed to reckon towards pension in the Civil Department. Military staff appointments should be filled, as proposed, by officers of the army, who should while so employed be seconded.

Whatever system of appointment to the Indian army may be followed, I am clearly of opinion that all young officers, both of the British and Indian armies, should be for a certain time trained together at Sandhurst or some similar institution as his Excellency the Commander-in-Chief recommends.

Such military details as the working of double companies I am not competent to discuss.

(Signed) A. ROGERS.

MINUTE by the HON. J. GIBBS, dated 25th June 1875.

1. The letter of the Government of India seems to open up the question of the general reorganization of the Native Army and of the Staff Corps, and to be in fact an admission that of the great scheme which found such favour after the mutinies, and which had for its apparent object to vary everything which had existed in the time of the late East India Company, so much as was applied to the army has proved a failure.

2. It always seemed to me that the reorganization of the regiments in imitation of what used to be called the "Irregulars" was done without a full consideration of what the organization of those corps really was.

3. It has been often urged by men who have proved themselves the best officers in our service, —beginning with Sir John Malcolm,—that the command of a Native regiment should be the most sought after of all existing appointments. This was the case in the old irregular regiments, and the result was what Sir John foresaw.

4. The fact that three or four European officers had brought such a regiment into first-rate order was apparently considered a sufficient proof that four or five European officers were enough for every Native regiment, forgetting the great point that in these irregular regiments the European officers were picked men, that the regiments had grown in efficiency in proportion as the commanding officers and the *confrères* were absolved from the thousand and one inflexible orders which formed the leading strings from which the men and officers of the old line regiments never got free.

5. Then, again, in those corps not only did the officers take deep interest in and were proud of their men, but the personal character of the officers communicated itself to the men, and their high moral tone permeated as it were through the corps from the senior native officer to the youngest recruit.

6. In regiments such as these the Native commissioned officers differed from their brethren in the regular regiments as much as any two supposed similar objects could. Their bearing, their military knowledge, and their general intelligence were markedly different; and the instances are numerous where in times of emergency, when placed in positions of great difficulty, they never failed to act as men so trained would be expected to act.

7. To turn the regular cavalry, composed of men who had been used to have everything found them day by day, at once into Silledar corps, where every man had to provide for himself, his horse, and his baggage, was a bold experiment, and one hardly likely to result in their speedily becoming equal to Fane's or Jacob's Horse; while to expect that by putting five or six officers, drawn perhaps from as many different corps, to a Native infantry regiment you would find the men honour, respect, or follow them in action as the Beloochees or Sikhs follow their officers, was more than the most sanguine advocate of the scheme had a right to hope for.

8. And yet this was what was done; and now, some 15 years after, the reorganization of the Native regiments and the best manner of supplying European officers for the Native army comes up again for consideration.

9. I am quite willing to leave that portion of the reform which relates to purely military questions to his Excellency the Commander-in-Chief; but perhaps it may be allowed a civilian member of the Government, one who, for some of the best years of his service, was constantly with the officers and men of the irregular corps of his Presidency, to offer an opinion on some of the more general questions involved.

10. And first as to the general organization of the Native army. I had the benefit of hearing this discussed between some of our best officers, military and civil, in 1858; and I have since discussed it from time to time with our own officers both here and at home, and with Sirdars of high positions in the Native states surrounding this Presidency, and I feel assured that to secure the loyalty of the men and to maintain an *esprit de corps*, without which a regiment is but of little use, there are some arrangements which must be considered as actual necessities.

11. We must remember that the Native army, as compared with the European, can at the best be but an army of mercenaries, whose faithfulness and loyalty we must acquire and retain by other means than we should employ in an army of our fellow-countrymen. We must pay them well and treat them well, and under such circumstances we must on economical grounds have as few as we can manage with, and those should be as efficient as we can make them. To keep a

larger force than is necessary, simply because we keep it at a comparatively low state of efficiency, fearing that to have it in a high state would make it dangerous, is, in my humble opinion, a blunder of the greatest magnitude, both financially and otherwise.

12. The question then for consideration is, How can we arrive at the best and most faithful Native army? And the first point that occurs to me is that fixed head-quarters are absolutely necessary—a regimental home—where the families will remain when the regiment is on active service, not in the care of strangers, but with their pensioned relatives or friends and the older and less efficient men of the corps to protect them—where the recruits will be reared and trained, and while so learning their duty will hear the deeds of the regiment recited by those who are now enjoying the pensions which their good service has earned; and so the recruits will become more thoroughly a part and parcel of their corps, proud of the deeds it has performed, and animated with a desire to emulate, if not surpass, them.

13. What was it that kept the Sind horse, composed chiefly of Mahomedans of the North-West Provinces and Pandays from the valley of the Ganges, so loyal in 1857, when not only sorely tried by the men of a mutinous regiment sent to the frontier to be taken care of, but urged to rebellion also by the leaders of the tribes on the border, all anxious to regain their ancient freedom to loot their weaker neighbours, and, moreover, with the example of the mutinous conduct of their own relatives in the Bengal army, of which they had full knowledge, but the fact that they had their families and their all in the camp of Jacobabad, and that they could not leave them?

14. Far be it from me to depreciate those gallant regiments, or to impugn the principles on which they were raised and ruled. But I never could doubt that this fact was the main cause for their thorough loyalty at that critical time.

15. Whether this could be best provided for by the scheme of Brigadier-General Aitchison, or by that of his Excellency the Commander-in-Chief, I leave to military authorities to determine. What I urge as the first essential point is that there should be a regimental home—permanent head-quarters—where the old and pensioned may find a place of rest and the recruits a nursery and a school.

16. The next point is the pay. I do not think the present rates sufficient, at all events at some of the stations, *e.g.*, Bombay itself. It may be higher at first sight than Native Princes would give, but the circumstances of the two forces cannot be compared. I believe Rs. 5 a month in Scindia or Holkar's force would go further than the highest of our rates of pay in our own presidency, and I think it would be good policy to pay them better than at present.

17. Then, as to recruiting, and the races and creeds to be entertained, I venture to think that this should be left as much as possible to the commanding officers, whose sole object will be to get the best men. Doubtless permanent head-quarters would lead to many local recruits; but I do not think that any of the proposed districts in this presidency would afford sufficient recruits for a regiment; and I further think, from what I have seen, that to have very many of one district is not good; a mixture is the best, and it will not interfere with the scheme for permanent head-quarters, for even the foreigners will settle there, and after a time as it were forget their individual nationality and merge into the great family of the "this or that number regiment," and this is to my mind the most important point to attain.

18. Of course, to form them into soldiers, which is all Government has to look at in the men, caste and creed, nation and tribe, must be ignored; and the more this is done, the more united will be the corps as a regiment of fighting men.

19. Next comes the question of Native officers. I should venture to assert that were an honest selection of the best men by a competent commanding officer, without more regard to seniority than in cases of men otherwise equally fit, the rule, there would be such a feeling of emulation set up among the men as would not only give the commanding officer a constant supply of good Native officers, but would tend to improve the entire regiment from the lowest to its highest rank.

20. I should be very sorry to see the Native commissioned officers reduced in numbers; they should be the mainstay of the regiment, and they would be if properly selected.

21. It has been urged by some, and the scheme has the high sanction of Lord Napier of Magdala, that we might get the sons of chiefs and nobles—the gentry of the land—to join our regiments as Native officers. I will not discuss the measure here, as I feel sure that the number who would take service as such would be so few that it would be many, many years before any results could be shown. My own opinion, moreover, is that all such young men would prefer to serve Holkar, Scindia, and the other Native chiefs before our own Government.

22. I see it hinted at that Native officers may become too good, and therefore dangerous. If the European officers are what they ought to be, this could hardly occur; and the better the Native officers, the better will be the regiment, and the best regiment is the cheapest.

23. One only point remains for notice, and that is the arms to be given. I venture to think the late resolution to arm the Native infantry with breech-loaders is a wise move. We should make our Native troops as efficient as we can, and we must especially abstain from any action which would lead them to suppose we distrust them. They should have as good arms as our Europeans.

24. The above are my views on the question of the general re-organization of the Native army. It is a subject I have often discussed, and regarding which my views have not been formed hurriedly. Whatever they may be worth, they are the result of many years' observation, and as such I venture to place them now on record. If my language is plain, it is because I write under a very strong feeling that our Native army is not what it could be made, namely, a thoroughly efficient and loyal body of troops, who might, if properly officered, be trusted in internal as well as external warfare.

25. I now proceed to the consideration of the second portion of the subject, namely the best system for the appointment and promotion of officers for the Native army.

26. This is rather a complicated matter, as among other points it must include a decision as to

the number of officers required for a regiment both in time of war as well as of peace; a plan for settling the present Staff Corps as to those officers who are in purely civil employ; the best system of education for the young officers hereafter to be appointed to the Indian army; and whether for the future officers are to be allowed to leave the military and go into civil employ, and, if so, under what restrictions. Rules also are required as regards the military staff, both adjutant-general, quartermaster-general, and their assistants, as well as the Commissariat and Finance Departments.

27. The wisdom of our ancestors, those who fought and conquered India, fixed on a much larger proportion of European officers to the Native regiments than was settled at the re-organization in 1859-60; and if I do not mistake, the number which had been from time to time increased at last amounted to about 24 per regiment. Not unfrequently one half of these during time of peace were in civil or other employ away from the regiment, but all had to join when it proceeded on active service.

28. This was an economical arrangement, as it provided for the full complement in time of war, and yet in time of peace saved the Military Department the cost of many, by their being employed in civil and other services, and from whom arose that noble band of political officers, the Outrams and the Lawrences, and their like, to whom this country and its Government owes so much.

29. It would not be fit for a civilian like myself to offer an opinion as to the number to be fixed on as the proper complement for a regiment, but I may point out that it seems to me that one of two systems must be adopted; namely, either to go back to the old plan of the full complement of officers which would be required in the time of war so as to allow of a portion being employed elsewhere than with their regiments in the time of peace, or to settle the number purely on a consideration of what is requisite for the regiment in war or in peace, and leave the political and other civil appointments to civilians either covenanted or uncovenanted.

30. I will now consider the system for securing young officers for the future. I prefer the latter of the two plans suggested by his Excellency the Commander-in-Chief in his reply to section (a) of question I., namely, that a Military College should be established in England in which all cadets chosen for the Indian army should be educated for two years. The advantages of such a scheme are many and great. Men so educated become "*a body*," not formed simply by the weak tie of belonging to the same service, but by the stronger ties of friendship and companionship, which tend to strengthen their interest in the common service in which they are to be employed, while it brings India before them more clearly as their future home, their education being in some respects, especially as to languages, closely connected with that country. The fact that for two years they are being educated together for India will kindle a more favourable feeling towards that country than any other system could possibly do. The present system sends out so many isolated units; the other would send out a strong connected band.

31. Whatever may be the plan which may be fixed on for the general selection of the cadets in the first instance, I trust some special means may be provided for the admission of the sons and nephews of officers of the Indian services. Competition pure and simple should not, I think, be the rule, though of course when once in college all must alike trust to their own abilities and conduct alone to secure success in the final selection.

32. I venture to think that when such cadets come out, they should be attached not to European, but to Native regiments. As far as my own experience goes, the effect of attaching them to European regiments has been to make them look down on the Native army, and so far from their gladly joining it, they do their utmost to get civil employ. I believe the six months with a European regiment does more harm to the young man who is to be a Native infantry officer than any subsequent training or advice can cancel.

33. Let them at once be sent to a Native corps and kept there for two years to learn not only their duty, but the character and habits of the men, and then let them be posted to the regiment in which they are eventually to rise.

34. They should be led to look to the Native army as their home, and regimental staff their first reward, after which the military staff of the army, while the command of a Native corps should be held up to them as the greatest honour and the most trusted appointment they can attain, and only when there may be a surplus beyond the wants of the army should any be allowed to seek civil employ; and with those who obtain such, it should be the rule that should they after two years' experience be considered fit for such duty, they should be obliged to make their choice once for all whether they will rejoin their regiments or be transferred to a civil staff list, into which once entered they would cease to be military men.

35. I am aware that the police appointments are considered such that officers holding them do not, if they return before they become lieutenant-colonels, render themselves unfit for further military duty. This is a matter more for the military authorities to decide; if they hold to the opinion, the officers chosen should, as if on the military staff, be seconded for the time they are so employed.

36. The political department has also been exempted from disqualifying an officer from subsequent military employ; but I much question if this be the case now. Our political officers as a rule are with their cutcherries and their courts as much civilians in their duties as their brethren of the regular civil service. There may be exceptional cases on the frontiers, but in the ordinary run, political officers see as little military service as civilians. I doubt, therefore, the wisdom of giving them the option of returning after many years civil life to military duties.

37. The above are the only observations which occur to me with regard to the future officers of the Indian army.

38. The next point is what is to be done with the present Staff Corps (for the general list is so small that it could easily be made to conform with either the new system, as above described, or follow the plan to be adopted with the Staff Corps). One thing at the outset is clear, they must retain their present rights. The matter is complicated, but the difficulties are not insurmountable.

39. We should, I think, at once remove to a separate list all who are in permanent civil employ, leaving their names in italics as seconded, their promotion going on as now in that corps. This, according to the Army List for April (the latest I have at hand), would remove 118 from a total of 466 (not counting officers on colonels' allowances). There are also 29 police appointments not included in the 118, although the cantonment magistrates are.

There are also 29 on the civil staff of the army commissariat, finance, and schools. If these $29 \times 2 = 58$ be deducted from the 348, there would be left 290 for regiments and military staff, of which latter there are 25, and which, if deducted, would further reduce the number for regiments to 265. To this must be added $43 - 5 = 38$ of the general list. There would be then a total of 303 for the Native regiments, cavalry and infantry, which number 37, or about eight to a regiment, not allowing for furloughs. This proportion will doubtless be reduced, as some of those I have included will take the bonus this year. (For details see margin.) It is clear from this that there are not sufficient officers for simple regimental duties, and that a large influx might be admitted.

Total Staff Corps less than on colonel's allowance	-	-	466
Civil Staff	-	-	118
Balance	-	-	348
Police 29, Military Civil Staff 29	-	-	58
On Military Staff	-	-	25
Balance	-	-	290
Add general list 43-5, or difference -	-	-	38
Balance	-	-	303

For regimental duty,
37/303 (8
296

40. As regards the military staff of all descriptions, I presume that whatever be the final decision as to the number of officers to a regiment, there must be a larger number required in time of war than in time of peace, while some allowance must be made to enable officers to proceed on furlough. When a force takes the field there are always many staff appointments cropping up, which must be supplied by the officers of the regiments employed. It will follow then that the service complement will so far exceed the peace establishment that all ordinary military staff appointments may be easily filled from this surplus.

41. The necessity of an early reply has prevented my placing my views with greater detail; but I deem it my duty to record them, imperfect though they are, as the resolution drafted by his Excellency the Governor does not touch on some of the points. While agreeing, therefore, to that being sent to the Government of India, my request is that this minute may accompany it.

The 25th June 1875.

(Signed) J. GIBBS.

Native Army—Organization.

Confidential.—No. 1,932B.

To the Secretary to the Government of India, Military Department.

Adjutant-General's Office, Army Head Quarters,
Simla, 14th August 1875.

SIR,
I AM directed by the Right Honourable the Commander-in-Chief to acknowledge the receipt of Military Department letter, No. 781 of 17th February last, and, in compliance with the desire of Government, to submit the opinions of his Excellency on the several points therein referred to, connected with the organization of the Native army.

Question I.—Does the present mode of appointing British officers to the Staff Corps work well as respects providing officers for the Native army, and is it attended with injury to British regiments?
If the system is inconvenient, what alteration in it would his Excellency recommend?

2. Although there are some disadvantages connected with the present method of appointing officers to the Staff Corps, among which not the least important is the possibility that young officers who have served with British corps may acquire a distaste for service with Native troops, the system as a whole appears to the Commander-in-Chief to work better than any other which has been proposed, and his Excellency therefore does not recommend any alteration in it.

3. Were the feeling above referred to likely to become permanent or incurable, the evil would form an objection to this method of officering the Indian army which could not be overlooked. In those cases, however, which have come to notice, it has generally been observed that as the duties of such young officers bring them into closer contact with the Native soldier, and as their interests in their new regiments increase, the feeling wears away, leaving behind it only the very decided advantage of the early training obtained in the undeniably good school of a British regiment, which, without doubt, does lead to a degree of efficiency and good tone of which there is no assurance in any system of direct appointment.

4. With reference to the query as to whether the present system has an injurious effect on British regiments, it would seem probable that the withdrawal of so many junior officers, some of them the smartest and best who join the corps, must be attended with a degree of inconvenience if not of positive injury to the interests of the regiment; inasmuch as it tends to unsettle the minds of the junior officers and weaken the interest of those who determine to join the Staff Corps, in the regiments of which they are temporary members. On the other hand, those young officers who know that their career must be in the Indian service, and that they will not be admitted to the Staff Corps unless they can produce satisfactory testimonials from their commanding officers to their conduct and efficiency, have a strong inducement to win the approbation of their superiors. They must also have shown some power of self-control in applying themselves to the study of the native languages. The general expressions which have come to the Commander-in-Chief's notice, regarding the young officers that have of late joined the Staff Corps, have been great regret on the part of the commanding officers who were losing them, and great satisfaction on the part of those to whom they were going. A British regiment has a large reserve of senior officers, who either are unable, or do not desire, to join the Staff Corps, and their presence secures the preservation of the traditions and well-being of the regiment, and, to a great extent, counterbalances the objections which might otherwise exist to the systematic removal of the younger officers.

5. The recent requisitions made on British regiments for officers for the Staff Corps have been exceptional; there was for some time a remission of the demand followed by an increase. The officers who entered the army with the view of joining the Staff Corps were checked for several years and accumulated in certain regiments; when the demand was suddenly increased, all these officers at once seized the opportunity to join the Staff Corps. It was not possible at the time to prepare for this, and the temporary inconvenience was considerable, but there will not in future be any insuperable difficulty in dealing with such an emergency. It is probable that if the action of the Staff Corps continues without any violent changes, the demands on British regiments for officers will be moderate and regular.

6. In answer to this question

Question II.—Is it possible under the present system to retain and advance officers in the same regiments with due regard to the claims of other officers; and should not some regulation on the subject be laid down, in order that the procedure in making promotions may be based on uniform principles, and not liable to change according to the views of each Commander-in-Chief?

If such regulations are desirable, his Excellency is requested to suggest a rough draft.

old Native army officers had a right to regimental succession, of which nothing could deprive them but the sentence of a court-martial; but they had no claim to equality of promotion with officers of other regiments. The officer A of the 1st regiment who started as an ensign on the same day with B of the 2nd regiment, had no grievance and never professed to have one because the casualties in the 2nd regiment promoted B to be a captain while A continued an ensign. The same ill-luck might have pursued A until B might have become a lieutenant-colonel in army rank and commanding the 2nd regiment; while A might have been only a captain in the 1st regiment, B would have been receiving lieutenant-colonel's pay and the command allowance, Rs. 1402-4-0, and A receiving only his captain's pay and the company command allowance, Rs. 445-6-0. It is necessary to bear this in mind in considering the position of officers of the present army.

8. No such disparity of fortune can arise between officers of the Staff Corps. If A and B enter the Staff Corps on the same day, both having the same previous service, they receive their respective promotions and the Staff Corps pay of their rank, for each grade, on the same day. They have accepted the Staff Corps rules. A has no ground of complaint, based on actual right, if owing to more casualties in the regiment B has joined than have occurred in A's regiment B should become a second in command or a commandant, while A remains only a wing officer. If they should meet apart from their regiments, the Staff Corps senior would take precedence and they would be receiving the same Staff Corps pay. But although there would be no legitimate ground of complaint, it is wise and expedient to try and avoid such disparity as far as possible without sacrifice of regimental efficiency.

9. Various circumstances and the action of rules, some of which have been altered, have caused in the present armies of India more instances of irregularity of position than is desirable; but it is believed that by a steady adherence to the rules hereafter proposed, the service will regain as near an equality of advantages for all officers as could be secured without sacrificing the welfare of regiments, the claims of regimental succession, and the efficiency necessary to maintain battalions in the highest possible order.

10. Although the Commander-in-Chief considers regimental succession as a rule necessary for the interests of regiments, for maintaining the inestimable feeling of *esprit de corps*, and for creating that bond of confidence and attachment between the Native soldiers and their European officers, which all who have known the Native armies have considered the surest guarantee for devotion and fidelity, yet some exceptions to the rule must be admissible as long as there remain officers unemployed who have become so, not from their own fault, but by the action of rules now or formerly existing. Some of these officers may be highly efficient, and may have claims of long service with regiments, out of the establishments of which they passed involuntarily; and their absence may not have been so long as to have effaced their interest with the men, or to render their return to regimental duty inexpedient. Such officers might have a claim to a vacancy in a regiment superior to that of the next for promotion; and in the interests of the service and the regiment they should be restored to the regimental establishment. Cases of the above nature must be dealt with according to their merits, but no officer should be returned to a regiment merely for his convenience, nor should any be posted to a regimental appointment for which his age and rank render him unsuited.

11. The successive tests of qualification now demanded from all officers, coupled with the system of garrison instruction, provide a guarantee for the acquirement of technical knowledge and a security against incompetent officers in future reaching high regimental positions. Instances however might occur where the interests of the corps or even of the service might demand that the regimental promotion of an individual officer should be checked or delayed, and it should be within the competency of the Commander-in-Chief, as in the British army, to deal with these cases as he may consider best. Officers proved to be wanting in military capacity, or unfit for the duties of their position, especially wing officers declared ineligible for regimental command, should be required, under the orders of Government, to retire on the pension to which, at the time, they may be entitled, unless the Government can find other employment for them to which they may be suited.

12. An essential element in a scheme of regimental promotion is the adoption of some plan by which a reasonable flow of advancement within the regiment can be secured, and with this object it is proposed that all officers on the attainment of the rank of colonel in the Staff Corps, shall, *ipso facto*, vacate their regimental appointment, subject to re-appointments for five years, provided they be thoroughly efficient and in every respect well qualified to continue in the exercise of their duties. This measure, which would be applicable to commandants and seconds in

command, would facilitate the termination of regimental duties after 31 years' service if the officer should not have retained the degree of efficiency which led to his appointment; and would allow a further term of five years to officers of approved fitness whose executive regimental work would terminate about the age of 55 years, at which age all civil appointments are vacated. Officers of the local service should, subject to re-appointment as in the case of Staff Corps officers, vacate regimental employment on completing five years' service from the date of obtaining their substantive lieutenant-colonelcies, or on the attainment of colonels' allowances. These rulings would not, however, apply to officers who became colonels, before the fixed periods, by the operation of brevets obtained for war service, or in consequence of having held qualifying appointments.

13. The instances in which senior officers are serving under the orders of juniors or holding inferior appointments in regiments are detailed in Appendix B.; but they do not seem to be of sufficient importance to warrant, on their account, the condemnation of the present organization. The number of such cases will to a certain extent diminish, and even now they do not present greater difficulties than are to be found in a large number of the British regiments serving in this Presidency. Many of the cases of supersession among the captains, which are shown in Appendix B., will disappear on the Staff Corps captains obtaining their majority after 20 years' service, when they will regain their original seniority to the captains of the general list who have had rapid promotion up to that rank, but must serve 20 years for the rank of major.

14. The orders of Government which required captains who were adjutants, quartermasters, and wing subalterns, to vacate their appointments on proceeding on furlough, but directed their re-appointment to a regiment on return to India, account in a great degree for the numerous instances of supersession among officers of this rank, as it was impossible to expel those holding the various appointments, in order to make room for their seniors on their return to India.

15. The action of Staff Corps rank may, on some occasions tend apparently, though not in reality, to complicate the positions of officers holding regimental appointments; inasmuch as it may happen that an officer of six years' service in a British regiment might join the Staff Corps and a Native regiment, after an officer of three years' service; and, if regimental succession is observed, the junior officer will at some future time (say 20 years) be second in command with the rank of major, while the senior is wing officer with the rank of lieutenant-colonel. A case, however, of this nature can no more afford ground of complaint than the results of exchanges between officers of British regiments, or than the action of field service brevets under which officers serve regimentally below those whom they have superseded in army rank.

16. The proportion of senior to junior British officers now existing in the Native army is detrimental to general efficiency, as it necessitates the employment of senior officers in subordinate positions; and thus, while disheartening the seniors, deprives the juniors of those appointments suitable to their standing and position in the service.

17. More especially has it been disheartening to those officers who performed distinguished services in 1857-58, and who, owing to successive reductions, or the disbandment of their corps, found themselves in reduced regimental positions, or unemployed for an indefinite time. The questions resulting from such cases as these, and from others arising out of the exceptional emergencies of 1857-58, have raised difficult problems, and made it impossible in many instances to harmonise the interests of individual officers with the well being of regiments, and have contributed in no small degree to create the difficulties and anomalies now complained of.

18. The admission of young officers to the Staff Corps was checked by the orders of Government, which prohibited the nomination of candidates for the Indian army to any but permanent vacancies in Native regiments, and as a result the number of subaltern officers fell below the just proportions; since however this prohibition has been removed, a steady flow of admissions has taken place, and there seems

no reason to anticipate any difficulty in keeping up a constant supply of young officers for the Staff Corps.

19. The system of selecting officers for the civil departments of the army and for civil and political employment must to a certain extent work detrimentally to the interests and efficiency of the army; but the evil has not been so much felt of late, as, on the urgent representations of the Commander-in-Chief, the demands for officers have diminished.

20. The second wing subalterns were provided as a reserve to furnish officers for civil employ, and besides these there have been a considerable number of unemployed officers,* many of whom were still efficient and some with special aptitude for, or experience in, civil duties. But it was not from these last that selections were usually made, and at one time the admission of young officers to regiments had almost ceased. It was the adjutant or quartermaster, or the young captain, that was applied for, and the establishment of six officers, though enough for regimental requirements, could not bear the strain caused by the continuance of the old system of withdrawing officers whenever they were required for civil employment. This system involves a frequent change of officers in

* Every effort has been made to find regimental employ for the unemployed officers, but there are some for whom it was not possible.

No assistance has been given towards their employment by the non-combatant departments of the Army. The only extra regimental instances of relief to the list have been given from the patronage at the disposal of the Governor-General.

regiments, and is particularly detrimental at a time when the changes in military tactics place the utmost strain on officers and men.

21. It has been urged that the regimental officer who passes into general employment acquires qualities of usefulness, improved judgment, and broad experience in varied duties, which he brings back to the benefit of the regimental service. Though there may be instances in which this assertion has proved correct, what is generally the case? The officer rises to much higher allowances than he would receive in his regiment, his way of living is probably more expensive, and he seldom returns to military duty unless he is unfortunate, or has some disagreement with superiors, or because he has obtained promotion in military rank which he considers renders it derogatory to him to continue in his civil appointment, or because he is not fit for the higher branches of civil employment. The instances in which the officer returns with the supposed experience, and becomes a good regimental officer again, are very rare.

Appendix C.

22. In considering this question it is useful to revert to the old organization of the Native army, and to the opinions of distinguished officers regarding it, both antecedent to the mutiny and during the inquiries which followed it. The opinions of Sir E. Paget in 1826 and Sir Henry Henry Fane in 1836 were supported by those of Sir Patrick Grant in 1858, Sir W. Mansfield in 1869, and the present Commander-in-Chief in 1870.

23. The description of the Bengal Native army in 1826, given by Sir Edward Paget, is no doubt very exaggerated, and his opinions are evidently embittered by the events of the mutiny of the 47th Bengal Native infantry, and the recriminations which it led to; but making every allowance for these considerations, his account cannot be read by the light of subsequent events without giving rise to the most serious reflections, when a return to the system that he condemns is advocated.

24. It was nearly impossible that much *esprit de corps* or attachment to regimental duty could be retained, when selection for civil or semi-military employment carried away a large portion of the officers, many of them the most cultivated and efficient. Those who remained, doing regimental duty, saw their comrades rapidly rising to emoluments which they could never hope for in their regimental career, and knew that, in case of military service, the absent officers would return, possibly to gather the military rewards which were more justly due to those by whom the troops were trained in peace time. What could be more detrimental to a regiment than the return to the command of it, for the day of battle, of an officer who had been absent for years in civil employ, or in the Clothing, Judge Advocate General's, or the Pay or Postal departments; and that this is no exaggeration of what has taken place, numerous instances could testify.

25. One of the objects of the present organization was to remove these evils, and diminish the temptation to seek civil employ, by more nearly assimilating the allowances of regimental officers to those of the civil appointments in their earlier stages. To do this it was necessary to reduce the number of the regimental officers and increase their responsibilities. It is notorious that the duties of a Native regiment under the old system did not afford occupation sufficient for its establishment of officers. The inspection reports now prove that the existing establishment of a regiment, when complete, notwithstanding past and present disadvantages, is sufficient for the efficient performance of its duties.

26. There can, however, be no doubt that the general administration of the country is benefited by the employment of soldiers in civil and political duties. There are situations for which their military training renders them better adapted, as a rule, than civilians. The names of many eminent men, Lawrence, Edwardes, Nicholson, in our own times, stand prominently forward as examples; but they left their military duty as subalterns, and though they exercised high military command, they never returned at any time to regimental duty. The prospect of such careers must act as an incentive to noble exertion. It is not contended that officers should not be taken from regiments for non-military duties, but they should not be taken when the military authorities declare that they cannot well be spared. They should be taken from the legitimate reserve provided for the purpose, and not from the higher grades, except in special cases, when absolutely and imperatively necessary for the public services. It will be impossible to preserve regimental efficiency, if the smartest and best officers are taken just when they have become most useful and necessary to their regiments.

27. Returns accompany showing the number of officers taken from regiments for civil or army departments, and those returned to regimental duty from such departments, during the five years ending 31st December 1874 (Appendices D. and E.).

28. The necessity for extending to all purely military staff appointments the system of permit-

Question V.—Could the system of seconding be extended with advantage to all military staff appointments?

ting an officer so employed to retain a lien on his regimental position, with all its attendant advantages, is intimately connected with any scheme of regimental promotion in the Indian army, and must be adopted as a component part of the plan. The advantages of such a system are, that the field for the selection for these appointments is widened; all difficulty as to the disposal of an officer at the termination of his period of staff service is avoided; the connexion between the staff and regiments is preserved; and the opportunities of more varied experience, gained by service on the staff, is afforded to a larger proportion of officers. An officer so detached should be required, during his absence, to continue his subscriptions to the mess and band funds of his regiment, and thus afford those institutions an assistance greatly needed in Native corps.

29. On the general adoption of a system such as that referred to above, the tenure of staff employment should be reduced from five to three years, for all staff appointments under the Commander-in-Chief, except the command of divisions and brigades, the heads and deputies of the Adjutant-General's and Quartermaster-General's departments, and personal staff. The rule

H.M. regulations, sec. 5, para. 61.

in force in the British army, that, after the completion of a tour of staff service, an officer must rejoin his regiment and do duty with it for two years before being again similarly employed, should be made applicable to all regimental officers of the Indian army hereafter to be employed on the staff. Regimental officers

who remain on the staff longer than three years should forfeit their claim to retain a lien on their regimental positions.

30. The present tenure of staff employment in the Adjutant-General's and Quartermaster-General's departments, of five years, is too long a period to be absent from regimental duty with a Native regiment, both as regards the peculiarities of the Native soldiers and the claim which will have grown up of the officiating officer who would be displaced on the return of the officer from the staff. Five years form a very considerable period of regimental life, at the time when an officer would be selected for staff duty, and there is a risk of his returning less cordially to regimental duty than after a shorter absence, and also a greater probability that he may have risen to a higher grade for which his training will have been so long interrupted.

31. The objections made to this reduction of the term of office are that it does not allow time to train officers in their duties, and retain them for a sufficiently long period of their service to repay their departments for the labour of teaching them; in fact, that an officer will only have become thoroughly efficient in his duties when the time for relinquishing them to an inexperienced man will be near at hand; and secondly, that the short period of his tenure of office will not reimburse an officer for the extra expenses of uniform and chargers that he will incur.

32. To the first objection it may be replied that the military education that young officers are now obliged to undergo—secured by the garrison classes, and the provisions of G. O. 275 of 1873—must ensure a greater proficiency than was formerly exacted from officers on entering the army departments. The officer after his garrison course is perfectly able to take up the professional duties of the junior branches of the Quartermaster-General's department, and has only to learn the ordinary routine, which is acquired by an intelligent officer in a very short time, and often has to be performed by regimental officers temporarily employed in the absence of officers of the Adjutant-General's or Quartermaster-General's departments. It is not too much to say that there is hardly a regiment of cavalry or infantry of the British or Indian services in this Presidency, from which three or four officers could not be selected who would be able to make a fair survey or reconnaissance of a line of country off hand.

33. In reply to the second objection, it may be said that it applies to England and not to India. The brigade majors who are permitted to retain their appointments are excused from any change of uniform except "parade undress" and mess dress. They are allowed to wear the uniform of their regiments when full dress is required. The staff salary drawn in India, during three years, by the Deputy Assistant Quartermaster-General, is Rs. 14,400; by the Deputy Assistant Adjutant-General, Rs. 18,000; by the Assistant Quartermaster-General, Rs. 18,000; and by the Assistant Adjutant-General, Rs. 18,000, clear of all deductions, and in addition to their Staff Corps pay; or in the case of Deputy Assistant Quartermasters-General, supposing them to be squadron or wing officers, Rs. 6,840 and Rs. 6,720 respectively, in addition to what they would have received with their regiments. As every officer in India keeps some kind of horse, and all officers in the Native infantry are mounted, the expense of chargers, in their case, is not entirely additional. Cavalry officers go to their appointments provided with chargers.

34. The limit of three years' absence with retention of appointment, which has been fixed for absence on furlough, appears, in the interest of the army and regiments, the best for military staff appointments.

35. The Commander-in-Chief does not consider it necessary to recommend any changes in the rules under which officers employed in the civil departments of the army and in civil and political employ attain promotion.

36. As representatives of the Commissariat, Pay, and Survey departments must always accompany an army in the field, it seems most desirable that these departments should preserve in peace the military element of organization which is best suited for war, and be composed of officers accustomed to military control and subject to military law, rather than of civilians on whom it is necessary to confer relative military rank to secure to them that respect and position which is indispensable in carrying on their duties in correspondence with the various military departments. No change therefore is advocated in the method by which the Commissariat, Pay, and Survey departments are now officered.

37. This question is one that elicits very strong and very opposite opinions. The Commander-in-Chief is not prepared to recommend any increase to the number of British officers now sanctioned for the Native regiments. It is essential that all direct interference with Native officers in the command of their troops and companies should, as far as possible, be avoided, and the result of increasing the British officers beyond the number which is absolutely necessary in peace and war, would be to reduce Native officers to the position they held in the old Native army.

38. Officers who have served with success with regiments on what is called the old irregular system—that is, having three officers, "a commandant, a second in command, and an adjutant"—are often still strongly in favour of this organization, in preference to any increase in the number of British officers. They have full reliance on the ability of their Native officers; they have been obliged to trust much to them, to rely on their courage and address on detached duty, to consult them on all regimental matters relating to the internal economy, the feelings of the men, and the general welfare of the regiment. At stated periods the European and Native officers have a meeting, called a durbar, at which all regimental matters are settled. Attendance at these meetings is greatly prized by the Native officers, who have free access to the commanding officer. The management of the regimental funds is entrusted to the native officers, under the supervision of one of the British officers, and the general control of the commandant. In a regiment where there is a proper understanding between the European and Native officers, no measure of importance to the regiment is undertaken, without first communicating it to the Native officers.

39. In addition to this confidential treatment, the pay of the Native officers of the irregular cavalry was greater than that of the infantry. Men of better condition than that of the infantry soldier were willing to enter the ranks of the irregular cavalry, where they were able to keep a servant to groom their horses and clean their accoutrements; if possessed of some means they were allowed to have bargeers; that is, they supplied horses, and found riders for them, who were sometimes dependants, sometimes relations. The pay of the complete soldier was divided in recognised proportions between the owner and the rider of the horse. This arrangement had its advantages in the early days of our Native cavalry, but the disadvantages proved so much greater, that it has been almost entirely abandoned.

40. Men of the better classes, who would accept employment in the irregular cavalry, would not enter the regular cavalry, because of the more rigid discipline, and the stable duties which the regular soldier was bound to perform.

41. The regular Native cavalry had the full complement of officers; the men were, in many instances, the very same material that formed a large portion of the irregular cavalry, though they were not of the best class which entered the irregular regiments. But whether the imitation of European discipline and regimental economy did not suit them, or whether the pure seniority system, and the retention of the Native officers in the real position of non-commissioned officers, instead of the more trusted and distinguished position of the officers of irregular cavalry, caused the inferiority, his Excellency thinks there is no one who knew both who would not admit the superior utility of the irregular cavalry, although there were, occasionally, brilliant exceptions where the regulars behaved most gallantly, such as at Sitabuldi.

42. When there were but a few regiments of irregular cavalry, the supply of well-to-do men was sufficient to fill vacancies, but as the number of regiments was largely increased, many men were admitted who would not originally have been received, and the material assimilated more nearly to that of the regular corps. The quality of the later-raised irregular cavalry no longer continued so good as it was in the original regiments; both men and horses had deteriorated previous to the mutiny.

43. The services performed by the irregular corps show that the Native officer was capable of giving a brilliant example to his men, and inspiring them with confidence in his leading. The records of the Sindh horse contain examples of heroic gallantry, and endurance of Native troops and detachment leaders, which would have done honour to any European. It would be most unjust to assert that instances of heroism were not to be found in the regular regiments; but, as a rule, they were not displayed in the manner that distinguished the irregular service.

44. In the regular service promotion by seniority was rigidly maintained, and was regarded, both by officers and men, as a right. The Native officer had no authority, and but little influence, except when it was of a religious nature, a power tempting to favouritism in a regiment of mixed races. He was superseded, in even the details of the command of his company, not only by the youngest cornet ensign who had all his drill to learn, but by the serjeant-major. He was too old, when promoted, to acquire habits of command, even had his position given him the opportunity. How could such training bring forward men fit to command companies? The only wonder is, that there were exceptions to the general condition of inefficiency.

45. Although the old regular army had, nominally, a complement of 24 British officers, so many were permitted to be absent on miscellaneous staff duty, in addition to the absentees on leave or furlough, that the first battles of the Sutlej and Punjab campaigns were fought by the Native infantry with an average of from 14 to 15 officers per regiment, and this number was raised only to 17 by the subsequent rejoining of the absentees. The average present at the opening of these campaigns in the regular cavalry was 12·165, raised to 14·165 by the return of absentees. The irregular troops never had more than three officers. The regular regiments had many comforts, good messes, and bands; there was a considerable regimental society, and easy duty. In the regiments in which there were many absentees, two or even sometimes three companies of infantry fell to the charge of one officer, and he received the command allowance of all of them.

46. It is very natural that officers accustomed to such a system should bitterly regret a change to a much smaller society, in which the maintenance of a good mess requires some effort and self-denial on the part of all, but especially the seniors, to a heavier but wholesome amount of duty; and, too often, the absence of a band, the great comfort of which in war or sickness, and its value in the social relations of regiments are felt by all, especially at single corps stations. There is, also, in the present organization, the pressure exercised to ensure industry and attention to duty as the price of promotion, which must be very unwelcome to those who would prefer the system in which nothing could arrest the promotion of an officer while he continued a member of the service, whatever his conduct might be.

47. Officers trained in the old regular system can seldom have felt the valuable support of strong Native officers accustomed to responsibility and confident in their positions, and not a few honestly disbelieve in the possibility of making such aids out of their Native officers. Yet the material which under the one system has risen to the high position held by the Native officers in the Guides, the Sind Horse, the Punjab Frontier Force, and the old Irregular Cavalry, is in many instances the very same which in the other grew into the respectable but inefficient Native officer of the regular army. The 2nd Bengal Light Cavalry was disbanded for disgracefully abandoning its officers at Purwandurrah, in Afghanistan, yet nine or ten of that very regiment, taken into the Frontier Force, have rendered very gallant service, and it is stated that most if not all of them have risen to the highest grades, or have died in action. Many men of the Hindustani race, originally in our regular army, have become highly distinguished under other circumstances calculated to bring them forward.

48. The present organization was devised, firstly, to counteract in some degree the temptation to leave regimental duty for other employment, by equalizing the military allowances with those obtainable in the early stages of civil or quasi-military employment. Secondly, to provide

for each British officer a sufficient and positive duty which would involve direct responsibility, and would ensure his attention, or bring his inefficiency to notice. Thirdly, to leave room for the Native officer to have such distinct authority and responsibility as would place him under the same pressure with the British officer to perform his duty efficiently. Lastly, because on the ground of economy the increase in the pay of the officers rendered a diminution of their number necessary. Its intention was that the promotion of British officers should depend on efficiency, while that of the native officers and non-commissioned officers should be made by selection, and not be bound by any claim of seniority.

49. That this system has answered better than the old one may be fairly asserted,—firstly, on the ground of the greater efficiency which may be claimed for the regiments under the present, over those under the old organization. Secondly, from the achievements of these regiments in the field. And thirdly, from their obedience.

50. There could be no question now of any regiment refusing to perform pioneer or sapper work when necessary, not merely in sieges, but at any time in the field; or going on foreign service when required. This could not have been said of the old regular Bengal regiments. Instances of their refusing to work in the field, and objecting to proceed on foreign service, are matters of history.

51. The present organization holds an intermediate position between the extreme views of the advocates of the pure irregular system, and of those who would restore the old regular army. The system has not attained the perfection of which it is believed to be capable, because the course of its original design has been interrupted by several unfavourable circumstances, and because the growth and maturity of a radically new system in a large army must be a work of time. Some of the original rules, intended to secure a due flow of promotion, threw officers out of their regimental places; other officers became unemployed owing to the reduction of their regiments, or the termination of their tour of staff employment.

52. The removal of officers for miscellaneous staff employment, and their return to military duty, increased the number whom, under the orders of the Government of India, it was incumbent on the Commander-in-Chief to replace in regimental duty wherever vacancies could be found. Thus, while under this necessity for interpolating officers, there was no security for any regular promotion in regiments, the Sepoys were placed in the condition that has always been held to be most unfavourable for securing their attachment and fidelity, that of a constant change of officers.*

53. One commanding officer represented that his regiment, with a complement of seven, had had 75 officers in it in 10 years; another, that 50 officers had been in his regiment in the same period. This gave rise to a very unsettled feeling among the officers. Many officers, as their rank rendered them eligible to fill a higher grade than that which they were holding, looked round to every regiment to find some vacant appointments for which they could apply, and considered it a grievance that they were not selected for them, notwithstanding the claims of those who had long continued in uninterrupted service in their own regiments.

54. In addition to these disadvantages, some of the officers, who had been brought up in the regular regiments, and whose ideas had not been altered by serving in the irregular, or in the newly-formed corps, still adhered to promotion, in the Native commissioned and non-commissioned grades, by rigid seniority. In many cases the service and good conduct of Native commissioned and non-commissioned officers, rendered it very hard to pass them over, and disappoint hopes which had legitimately grown up in the old service. The system of raising the Native officers to their proper positions, as commanders of troops and companies, could only come into full operation gradually in those regiments where there were many old and deserving Native officers who had never been taught to exercise any authority or responsibility.

55. Notwithstanding these obstacles a very great advance has been made in the right direction. Experience has led to the alteration of many rules which acted injuriously on the regimental system, and threw comparatively young officers out of the corps to which they had belonged and become attached.

56. The spirit of the new organization has been cordially adopted in the frontier force, in the regiments raised on the foundations of irregular corps, and in the majority of the regiments raised since the mutiny.

57. The superior position given to the Native officers, and the efficiency required of them in drill and discipline, have developed and improved their capacity. No impartial observer, who knows what the old army was, and what the present one is, can hesitate for a moment to pronounce the regiments of the present day greatly superior to those of the old army; better drilled and disciplined, more obedient, less fettered by assumptions of religious restraint, more moveable, and more ready for every service. The annexed abstracts of the opinions of inspecting general officers, both of the British and Indian service, for the last three years, will testify to the present high state of the discipline and efficiency of regiments, and to the remarkable degree of professional knowledge and zeal displayed by the officers in their regimental duties.

58. The results in war of the two systems may safely be compared; the one which obtained from the commencement of our Native army in India up to 1796; from the annexation of the Punjab and Sind as regards the frontier and special Sikh corps; and from the mutiny to the present time as regards the rest of the army, in which the smaller number of British officers has rendered it necessary to trust to the Native officers, and to place them in command of troops or companies; and the system prevailing between 1796 and 1857, in which the full complement of British officers was nominally present, and the Native officers were the production of strict seniority and want of responsible employment.

Appendix S.

* In addition to such officers as it was possible to restore to regimental duty, there were a considerable number for whom, owing to their age, rank, or long absence from military or regimental duty, or other cause, it was impossible to find employment.

Their claims to the favourable consideration of the Government of India were represented in Lord Napier of Magdala's Minute, dated 26th October 1871.

59. The establishments of regiments in 1757 consisted of three European officers to 890 Natives of all ranks. From 1757 to 1796 the complement never exceeded five European officers with 585 men. The present complement is seven officers to 712 Natives of all ranks, or about one officer to every 100 men, which is not very far short of the average number that went into the Sutlej and Punjab campaigns in 1845 and 1848, or one officer to every 80 men.

60. The army during its first period of existence, previous to 1796, distinguished itself at Plassey, Buxar, Kotah, and the campaigns in Guzerat, the Carnatic, and Mysore, and especially so at the defeat of the Dutch near Chinsurah; the escalade of the almost inaccessible fortress of Gwalior by Popham, an achievement second only to the escalade of the Castle of Badajos; the defeat of Mahadjee Sindia by Camac, and the expeditions of General Goddard and Colonel Pearse to the west of India, with Native troops alone. In later times the 1st Bombay Grenadiers, at Corrygaum, when the Peshwa's army was driven off, had but four British officers. The Khelat-i-gilzee regiment had but three officers in Afghanistan. A regiment of Sind Horse under Malcolm, with one other officer, defeated the Affghans at the battle of Guzerat, in the only charge made on that day.

61. Since the annexation of Sind and the Punjab, the numerous actions of the Sind Horse, the Punjab Frontier Force; the conduct of regiments under the new organization at Umbeyla, where Brownlow's corps, then the 8th Punjab Native Infantry, held the "Craig piquet" during the greater part of a night of fierce assault, their relieving force consisting partly of Europeans, being subsequently driven out; the conduct of the Native troops in the storming of Bala and Chamoorch; the behaviour of the Sirmoor battalion and the Guides at Sobraon and Delhi: these and many other instances which might be cited, prove conclusively that at least these battalions have shown no inferiority to the old regular Native army, either in peace or war.

62. No one can undervalue the presence of European officers in times of difficulty, but the question is, whether the whole machine of a Native regiment will not work better in action, if it has the springs and life within it of a large number of Native officers accustomed to exercise the authority and influence over their countrymen, which their real rank and position would give them, even with the smaller number of British officers who have always been with them, and who have trained them, than they would with Native officers without habits of command or influence, and with a larger proportion of British officers, some of whom would have come from civil pursuits at the last moment, and would be strangers at least to the younger part of the regiment.

63. The question was asked, and answered, 58 years ago by Captain Williams, who had written the history of the early Bengal regiments, and was acquainted with the army before and after 1796. In 1817 he wrote—"It may be further observed that in times past the Native commissioned officers, especially the subadars at the head of companies, possessed more authority and influence than they now do with their respective companies, in proportion as they were more employed instead of European officers." "This consequence has further resulted from the change in the interior economy of the corps, by which the more immediate interference in the control and management of the companies is vested in the hands of the European officers by whom they are now commanded and paid. The routine duties of the pay and orderly havildars of companies have necessarily absorbed, in a material degree, the constant intercourse between the companies and the officers commanding them, of which the subadars and the Native adjutant were formerly the links of communication with the officer commanding the battalion; and herein perhaps has arisen a degree of apathy and indifference on the part of the Native officers, especially those who have attained the highest rank, which may more or less pervade the whole machine by the baneful influence of example."

64. The advantages of maintaining throughout all the regiments of an army, one organization and one system, render it most desirable that the number of officers with each corps should be identical, so that the possibility of any want of unison and harmony between the component parts of the same body may be avoided.

Question VI.—Is it desirable that the number of British officers should be the same in all regiments, or would it be convenient to have different systems?
In time of war, how would the wants of regiments from losses in the field be supplied?

65. The Native armies under the Commanders-in-Chief, together with the Punjab frontier, Hyderabad, Central India, and Rajpootana corps, form a force of the line, exclusive of the sappers and miners, of 43 regiments of cavalry, with 280 officers; and 144 regiments of infantry, with 965 officers; giving a total of 1,245 officers as the establishment for the line regiments. The reserve to meet casualties consists of the following:—The probationers for the Staff Corps in excess of the regimental establishments, being officers appointed to fill the vacancies of absentees on leave, at, say one for every battalion excluding local corps, 135. The officers in miscellaneous civil employ under the rank of lieutenant-colonel, 360. Officers unemployed and fit for employment, 25. These several reserves make up a total of 520 officers as a reserve for 1,245; or supposing from one cause or another one-fourth of the reserve not to be available, there would still remain 390 officers, or more than 25 per cent., or more than two additional officers for every regiment of the three Presidencies. But the whole of the army would not be in the field at once; a portion must be available for holding the country, and this portion would not require the full complement of officers: each regiment having seven officers they could easily spare two or three officers on emergency. If we assume that one-third of the army, or 62 regiments, must remain in reserve, the reserve regiments could contribute at least two or possibly three officers per regiment, which would furnish a mean number of 145 officers to reinforce the regiments in the field. Thus, over 545 officers would be available to reinforce the regiments in the field, and to provide for field establishments and an expansion of the army.

66. It may be said that by taking away the officers in civil employ the civil administration would be paralysed; but in every service there are assistants who would on emergency supply the places of their superiors, and it will be observed that all officers above the rank of lieutenant-colonel have been entirely excluded from this calculation. All officers in miscellaneous staff employ under the old system would have been held liable to join their regiments on service and

therefore must be counted in the comparison of the two systems of the army. The valuable memorandum by Major-General Sir H. Norman, dated 18th September 1869, shows that in the worst campaigns that we have had during the last 60 years, the loss in officers has not exceeded an average of one and a half per regiment—

“Can we want more reserve than that detailed above? I think not, for what have been our casualties in former wars?”

“In the battle of Moodkee, with the Body Guard, two light cavalry regiments, one of irregular cavalry, and eight regular Native infantry regiments, three officers were killed, one dangerously and four severely wounded.

“At Ferozeshah, with the Body Guard, three regiments of regular cavalry, two of irregular, and fourteen regiments of Native infantry, six officers were killed, and ten severely wounded.

“At Aliwall, with the Body Guard, three regiments of regular cavalry, two of irregular, five regular regiments of Native infantry and two Goorkha regiments, three officers were severely and one dangerously wounded, and one killed.

“And at Sobraon with the Body Guard, three regiments of regular cavalry, two and a half of irregular cavalry, ten regiments of regular infantry, and two Goorkha battalions, there were two officers killed, and twelve severely wounded.

“Thus there were in the whole Sutledge campaign—one of the most bloody and hard-fought campaigns of the present century in India—twelve officers of Native troops killed, two dangerously and 29 severely wounded, or 40 put really *hors de combat*; but as this includes the loss in every corps, and, as is always the case, few regiments were in all the actions, and some were never engaged at all, and were only coming up in reserve, this represents the loss of European officers in the whole Native army of the Sutledge, or in the Body Guard, seven regiments regular cavalry, five and half regiments of irregular cavalry, 26 regiments of regular infantry, and two Goorkha battalions, very little over one officer per regiment.

“In the Punjab campaign under Lord Gough, that is at Ramnuggur, Sadoolapore, Chillanwallah, and Goojerat, a total force engaged or immediate reserve amounting in all to four regiments of regular cavalry, four of irregular cavalry, and 17 regiments of regular Native infantry had six officers killed and 30 severely wounded, or about one and a half officers per regiment.

“In those campaigns it is to be recollected that the officers were more numerous, as compared to men than they now would be, but as it may be alleged that officers would now have to expose themselves more, being all mounted,* I will not press this argument, but I will maintain that if we had an arduous campaign with the unprecedented number of 50 Native regiments engaged in it, it would be very remarkable if our casualties, even with sickness added, ever reached the figure of a hundred; but if the casualties reached that figure, or twice that figure, or thrice that figure, we should be able to supply the drain. If it got beyond that I doubt there being many men left for whom officers would be needed.

“The Mutiny is often urged as an instance of the danger of having few officers with regiments. The Mutiny it is true broke down the old system. If a regiment mutinied, it was rather an advantage than otherwise to have few officers murdered, but the regiments that were most actively and devotedly loyal were, with perhaps one exception, such as had originally only three or four officers, as the Sirmoor battalion, Ferozepore regiment, Guides, 1st Punjab Infantry, &c.

“In these corps, however, the casualties are said to have been so heavy that the unsoundness of a system of few officers was apparent. What is the truth? Doubtless, where but one or two Native regiments were present in one large army and very freely used, the casualties were great; but, after all, throughout the siege of Delhi, a force of corps or detachments of Native troops equal to nine and a half regiments, all of whom were at the crowning event of the capture, had 11 officers killed and 14 severely and dangerously wounded, or something like two and half per regiment—a very uncommon proportion; but we do not often see fighting like this in India, and it was a loss we should find no difficulty in replacing with so few regiments engaged. With more regiments, probably opposition would have been less and shorter.

“Again, Umbeylah is instanced as a case where the new organization was tried and failed. This is simply not the fact. A reference to facts will show that the new organization was only ordered by Government in October 1863, actually after the assembly of the Umbeylah force. The Native corps that went to Umbeylah, therefore, were still on the old irregular system with perhaps one or two extra subalterns attached. The system of having wings and squadrons commanded by responsible European officers had been in no way brought into play.

“I would observe, however, that Umbeylah was a very severely contested campaign, and that we did what is always likely to lead to trouble, if not disaster, on the north-western frontier, advanced into the hills and remained there, inviting the attack of warlike tribes.

“But notwithstanding all this, what were the casualties in the Native troops, which, I may observe were very prominently put forward, and which constituted the large majority of the force. In the Guide cavalry and 11th Bengal cavalry which were up during the first few days, and at the last advance no European officer was killed or severely wounded. In the Native infantry, of which seven regiments went up at first, two immediately followed, and three were added before the final operations took place, our losses were five officers killed, one dangerously and six severely wounded, 12 in all, or an average of one per regiment. Was this a loss that it would have been difficult to supply?”

We may therefore feel secure in possessing an ample reserve, and as the whole number of officers therein treated of amounts to 1,765 out of a total of 2,608 on the strength of the army, as shown in the returns of the three Presidencies in the Army Lists, dated 1st July 1875, it is clear

*NOTE.—The orders now require all officers to dismount on coming within the zone of effective musketry fire.

that there is a further number of 843, of which no account has been taken and which includes officers employed in the Army Staff departments.

67. Although many officers of experience advocate the formation of the whole army into purely class regiments, the Commander-in-Chief is satisfied that the opinion arrived at in 1864, by the able and distinguished officers who then most carefully considered this question, was correct, and that the proportions then recommended, of class regiments, class company regiments, and regiments in which all races are mixed without any classification, are on the whole the most expedient. In Appendix M. will be found a précis of the correspondence which took place with Government on the subject of the re-organization of the present Native army.

Appendix M.

68. It may readily be allowed that a greater *esprit de corps* is developed in a class regiment than in one composed of various nationalities, as is happily illustrated in the Goorkha battalions, and in the Muzbi and Sikh regiments; but it can by no means be asserted that those corps have surpassed on service some of the class company regiments, such as the Guides and 1st Punjab Infantry, and 12th, 19th, and 20th regiments of the Native army. On the other hand, the mixture of races in regiments relieves the State from the anxiety which might result from the knowledge that an essentially class corps was at some distance from other regiments and exposed to the temptation of fraternising with its own countrymen, among whom in the course of duty it might be stationed.

69. If, however, any alteration from the division of a regiment into companies, consisting of and not exceeding about 100 men, as now existing in the British army, is suggested, no such alteration is recommended. The company unit has been found most convenient in all ages since disciplined armies have been formed, and it would be certainly wiser to follow and not to go in advance of her Majesty's British army in so radical a change. Any formation, such as linking of companies, may be adopted in the course of drill and field exercises, for tactical convenience, but any thing which would diminish the flexibility of regiments would not be so convenient, under all circumstances, as the present formation.

70. If the question refers to plans of forming regiments of two or more battalions, and of localising one of the battalions, or the whole regiment, within certain territorial limits, such an organization is not recommended. The reason for which it has been advocated is, to form a sufficient cadre of officers to equalise regimental promotion. The regular gradation of rank in the Staff Corps equalises substantive promotion; the promotion from one battalion of a regiment to another would be in reality the same as the promotion from one distinct regiment to another, and would involve the evil of frequent changes of officers in battalions, which is condemned by all experience of the Native army, and would be nearly, if not quite, as injurious if the battalions belonged to one regiment or were independent of each other. The duty required of the Native army and the extent of country over which it is spread, would prevent the several battalions of a regiment ever being much together, even were such desirable; but it would be contrary to our policy to promote an union of feeling and a common interest in so large a body as three regiments, because disaffection, which is the greatest evil we have to guard against, in any one portion would be certain to pervade the whole.

Appendix N.
Lord Sand-
hurst's opinion
adverse to
localisation.

71. Neither would it be convenient to localise any considerable portion of the Native army. In case of any local religious or political excitement in the population of their district, they would be liable to share in or sympathise with it, or, what would be the next evil, the local authorities would be apprehensive of such a result. Localisation means more or less of deterioration or loss of mobility. Local corps soon get impatient if detained long from their head-quarters.

72. Goorkha regiments are localised on account of climate, but they require to be brought from their stations to be brigaded with other troops. There are political as well as sanitary advantages in their isolation; they are foreigners in the districts in which they are placed, and in which there is no population liable to excitement or with which they would fraternise.

73. The supervision of British officers under the present organization is as complete as is necessary. Each infantry regiment has its commanding officer, and an adjutant, and a quartermaster to assist him in directing the manœuvres of the regiment in action, or on parade, and for conducting its general administrative duties. Each wing has its commandant under the name of wing officer, who holds a position resembling that of the major of a British regiment, but with much more direct responsibility for the supervision of the officers commanding companies than is usually vested in the major of a British regiment.

74. The wing officer has to exercise a general supervision over the Native officers commanding companies, carrying out the duties of discipline and instruction through them; seeing that they do their duty properly, but not taking it out of their hands, or in any way failing to uphold their position and authority over their companies.

75. In the Native cavalry the commanding officer has an adjutant to assist him, and one of the squadron subalterns does the duty of quartermaster. The squadron officer, holding a similar position to the French *chef d'escadron*, commands his squadron in the same way as the wing officer in the infantry, maintaining the authority of the Native commanders of troops while carrying out the duty through them. The squadron and wing subalterns are employed under the orders of the commanding officer in general duties, such as musketry, &c., or in assisting the squadron and wing officers. They are thoroughly taught the elementary part of their duty previous to joining Native corps, and therefore have only to learn the higher duties fitting them to fill any vacancies in the superior grades.

76. Considering the nature of the Native army; that we have to retain the executive control of a regiment, and yet to afford some room for the Native soldier to aspire to a higher and more respectable position, and to hold out some reward for the more loyal, brave, and intelligent,

something to satisfy their *amour propre*, which is so strong, and, properly used, so valuable an element in their character—considering these points, it does not appear that we can better meet the peculiar demand of the present day by any change of organization.

77. In close connexion with the points discussed in the earlier paragraphs of this letter is the question of the advisability or otherwise of retaining the Staff Corps organization, as the medium for carrying on the army promotion of the officers of the Indian army. Various objections have been urged against the system of promotion inaugurated by those who devised the Staff Corps, but, after careful consideration, the Commander-in-Chief desires to express his opinion that when the difficulties caused by the undue proportion of senior officers, and by the existence of two other distinct lines of promotion, *i.e.*, in the local forces and the general list, have passed away, the Staff Corps organization will be found especially adapted to the peculiar requirements of Indian service.

78. The Staff Corps, in what may be termed its civil list, provides a reserve, such as the Government of India could not afford to maintain under other circumstances, of officers whose services could, on any great emergency, be made available with troops in the manner suggested in paragraph 22 of this letter. This is a matter of paramount importance and fully compensates anything that has been urged against the Staff Corps. The superabundance of superior officers is doubtless inconvenient and expensive, but this is a defect which is due to the peculiar circumstances under which the Staff Corps was formed, and not to any unsoundness inherent in the system. The rate of promotion in the Staff Corps is not excessive, and maintains a fair equality of advancement among all officers and in all grades, in a manner which could hardly be ensured by any system of regimental seniority.

79. The Staff Corps furnishes, exclusive of 252 officers in army departments, a reserve of 323 officers.

80. This reserve may be favourably compared to the half-pay list of the English army, which consists of 1,050 officers to a strength of 8,398 officers to all arms.

81. The English reserve is not necessarily employed. The half-pay officers as a rule do no duty for the State, though they may occupy themselves in civil pursuits; but the reserve officers of the Staff Corps are all actively employed for the State, on duties calculated to render them useful in many situations in war; while the younger portion, having been thoroughly instructed in their military elementary duty before entering miscellaneous staff employment, will after a period of training be able to return to the line when required, in the manner proposed in paragraphs 65-66.

82. The confidential reports of general officers in command of divisions and districts bear testimony to the general efficiency of the Native officers; to their ability to command their troops and companies; and the manner in which they perform their duties when on detached employment, and removed from the immediate control of their British officers, supports this opinion thoroughly.

Appendix S.
Extracts
Confidential
Reports of
Regiments,
1873-74-75.

Question VIII.—Are the present Native officers competent to command their troops and companies on all occasions, and is any improvement taking place in the men who are coming forward for advancement to the commissioned grade?

83. The Commander-in-Chief has seen the whole of the Bengal army, a single regiment excepted; nearly every regiment of the Bombay army; and a considerable portion of the army of Madras. Lord Napier of Magdala never lost an opportunity of testing the capacity of the Native officers, and, though there were of course exceptions, he found them generally well acquainted with their duties; many have shown their ability to manœuvre a battalion on parade; many are intimately acquainted with the field exercise book, and some have translated it into the vernacular. The Commander-in-Chief particularly noticed the intelligence and comparatively superior education of many Native commissioned and non-commissioned officers of the Bombay army.

84. The Native officers of the Bengal army showed during the famine a very high standard of intelligence, administrative ability, and integrity, which won the regard and esteem of the most capable judges—the civil authorities under whom they were employed.

85. The records of very many regiments show that Native officers of all classes have proved themselves thoroughly capable of commanding in the field not only troops and companies, but detachments, with distinguished gallantry and success.

86. There are degrees of efficiency among all soldiers, European as well as Native, according to their education, and the system under which they have been trained. It is reasonable to infer from the comparative efficiency of the Native soldier of every class under one set of circumstances, that failures under other conditions are due, not to the quality of the material, but to a system which promoted by seniority instead of by selection, and in which nothing more than the most mechanical military instruction was imparted; or to the remains of that system still dwelling in regiments, which were converted to an organization under circumstances most unfavourable to its reception. If the European officers disbelieve the possibility of their soldiers ever making efficient officers, the necessary qualities will never be sought or encouraged in making the first promotions.

87. After the formation of the Staff Corps, in the Madras army there were from ten to twelve officers remaining in regiments when the new organization was carried into effect, reducing the number of officers to six, throwing five or six officers of each corps out of their regiments, and practically out of their military home. There was no certainty for their future, and no prompt provision for the retirement of surplus officers.

88. The Bombay army was similarly treated, but being smaller and not having so many supernumerary officers owing to reductions, the regiments had more elasticity under the change than either the Madras or the old Bengal corps; this may also have been partly due to the system of promotion by selection and to some degree of education.

89. Such a complete revolution in an army could not fail to leave lasting traces. As long as officers remain whose views of the new organization are coloured by the circumstances above

mentioned, its progress must be slower than it has been in a new field. There is nothing in the military history of any of the Native armies of India to justify a belief that with fair opportunity the Native soldier is not capable of becoming an efficient troop or company commander under the careful selection, education, and training of his European officers.

90. Many of our most distinguished Native officers have been uneducated in school learning, but they had personally or traditionally the best education—that of constant practice in war. We have no longer that experience to draw upon to the same extent, and must substitute for it an education, suitable, but not beyond, the wants of the army; and efficient training. It is worthy of remark that the skirmishing style of fighting introduced by the weapons of the present day is very similar to that which has been the practice of the Natives of India, and especially of the hill tribes, who are adepts in it.

91. While maintaining the capabilities of the Native soldier, it would be dangerous to assume that nothing more is wanting. The pay of the private soldier should be not only sufficient to raise him above actual distress, but to ensure the service being again made attractive to the best material of the class suited to the army.

92. The attention to the practical military instruction of all ranks, which has been initiated in late years, should be steadily persevered in. The officers of the Indian army who have gained experience of war in the campaigns of 1838, 1845–46, 1848–49, and 1857–58, are disappearing, and the Native soldiers bred up in national or border warfare are year by year becoming more scarce. The new material of which the army is being composed requires, in the place of actual war, the constant practice which can only be given by the collection of large bodies of troops of all arms for manœuvres, in a varied country, such as is seldom available near our cantonments; by the training of the private soldiers in athletic bodily exercises, to replace their own declining system; and by giving such education as the recently established schools can impart.

93. More especially is it important that more thorough recognition should be accorded to the social position of Native officers, and that they should be entrusted with the responsibilities which fairly belong to their rank as commanders of troops and companies.

94. Native officers when proceeding on duty by railway should be permitted to travel first and not second class, as is now the case; and a special position in durbars, and on State occasions, should be assigned to those Native officers on whom the title of Sirdar Bahadoor, or the decorations of "British India" or the "Order of Merit" have been conferred.

95. The sources from which, and the method in which, the Native commissioned grades should be filled, are questions of vital importance to the welfare of the army. The Commander-in-Chief is of opinion that when men suitable for the higher grades can be found in the ranks of the regiment they should receive promotion; but that when the tone of the regiment requires elevation, or when the non-commissioned grades are unfit, the system of direct appointment of Native gentlemen of birth and position should be resorted to. When such a course becomes necessary, the senior of each grade, who might otherwise have expected promotion, should be removed from the regiment on a pension, equal to the highest amount attainable by length of service in the rank he then holds. By such compensation only can the hardship be mitigated, which the introduction of strangers into the commissioned grades of a regiment inflicts on all ranks. These observations do not apply to regiments that are composed mainly of particular classes or tribes, such as the 15th Bengal Cavalry (the Mooltani Horse), where the Native officers are the hereditary chiefs of the men.

96. The general superiority apparent in the Native officers of the cavalry over those of the

Cavalry.			Infantry.		
Ressaidar	1st class	Rs. 300	1st class Subadar	2	Rs. 100
"	2nd	" 250	"	"	" 80
"	3rd	" 200	"	"	" 67
Ressaidar	1st	" 150	Jemadar	"	" 35
"	2nd	" 135	"	"	" 30
"	3rd	" 120			
Woordie Major	"	" 150			
Jemadars	2	" 80			
"	2	" 70			
"	2	" 60			

infantry may in a great degree be attributed to the superior attractions held out by that service, in its higher rates of pay and the superior position consequent thereon. A comparison of these rates, which are placed in juxtaposition in the margin, will leave but little doubt on the subject, and support the proposal which the Commander-in-Chief desires to make, that the pay of the Native infantry officers shall be fixed at the following rates:—

1 Subadar major	-	-	-	Rs. 200
1 Subadar	-	-	-	" 150
6 Subadars	-	-	-	" 100
4 Jemadars	-	-	-	" 60
4 "	-	-	-	" 40

With such pay his Excellency believes that a very marked improvement would, in a very few years, be seen in the stamp of men officering the Native infantry regiments.

97. The pensions now granted to Native officers present a very striking contrast to their pay while serving, especially in the Native cavalry, and the smallness of the allowance operates prejudicially to the interests of the army, inasmuch as it encourages or even obliges the Native officers to continue serving after they have ceased to be efficient, while it affords to the mass of the people, from whom the recruits for the army must be drawn, the spectacle of an old and probably distinguished officer, who has served the British Government for a long term of years, dismissed to his home on a pittance which barely enables him to exist.

98. To remedy a state of affairs so hurtful to efficiency the Commander-in-Chief would propose, for the consideration of Government, the establishment of a fund from which each Native officer would receive a bonus corresponding with the amounts subscribed by him during his service. Some such scheme as this it is believed the Native officers of the army would gratefully accept, but should this proposal meet with approval, it would be advisable that all the details of the plan should be considered by a committee of Native officers.

99. A project of this nature would require most careful elaboration, but at present it is sufficient to state that it seems that a deduction of 5 per cent. per annum from the pay of all Native officers

coupled with interest at 5 per cent. per annum on the whole sum from Government, would supply fund sufficient to meet all the demands which could be made on it, and would give to each Native officer on leaving the service a sum which, supplementing his pension, would secure him a competency for the remainder of his life.

100. To establish and preserve the efficiency of a mercenary army, and to secure its loyalty, it is necessary, while maintaining the strictest discipline, to bind the individual members of it to the Government they serve, by ties of self-interest and gratitude. The Commander-in-Chief being deeply impressed with the urgency and importance of the proposals contained in this letter, and of those contained in letters No. 2,837B. of 16th November 1874, and No. 1,482B. of 30th June 1875, copies annexed, feels it his duty to recommend them earnestly to the favourable consideration of the Government of India.

Appendix R.

101. In conclusion, Lord Napier of Magdala invites attention to the opinion of the late Duke of Wellington on the danger to the British empire in India that would result from an amalgamation of the Native armies of the three Presidencies; a danger which, his Excellency believes, would be as great were such an amalgamation attempted in the present day, as it would have been when the opinion of the highest military authority on Indian affairs was pronounced.

Appendix Q

I have, &c.

P. S. LUMSDEN, Major-General,
Adjutant-General in India.

LIST OF APPENDICES.

The following documents are appended, in support or elucidation of the proposals or opinions contained in the preceding pages:—

Appendix A.

Proposed rules for regulating the regimental promotion of the European officers of Native corps.

Appendix B.

Return of cases of senior officers serving in regiments below their juniors in army rank.

Appendices C.

Contain the opinions of Sir Edward Paget, Sir Henry Fane, Sir Patrick Grant, Lord Sandhurst, and the present Commander-in-Chief, on the injury caused to regiments by the abstraction of regimental officers for miscellaneous staff employment.

Also Sir Patrick Grant's opinion that three European officers are sufficient for a Native corps.

Appendix D.

Return of officers taken from regiments for army, civil, and miscellaneous appointments under the civil Governments; showing that 83 officers were taken from regiments under the Commander-in-Chief during the five years ending 31st December 1874.

Appendix E.

Shows that 64 officers were returned to military duty under the Commander-in-Chief during the five years ending 31st December 1874.

Appendix F.

Nominal roll of the officers returned to military duty; from which it will be seen that 15 were remanded for inefficiency, three for misconduct, and the remainder because they resigned their appointments, in consequence of departmental supersession or other reasons.

Appendix G.

Opinion of the Commander-in-Chief on the difficulty of finding regimental employment for unemployed officers, dated 18th August 1873.

Appendix H.

Memorandum dated 15th March 1870, containing Lord Sandhurst's opinion against the localization of Native regiments; an opinion that was justified by the state of the Assam regiments, which have now been mobilised within their own province.

Appendix I.

Captain Williams' account, published in 1817, showing the effects of the organization, with the large complement of British officers (which obtained from 1796 to the Mutiny), in the deterioration of the Native army, and particularly of the Native officers.

Appendix J.

The description and distribution of the army in October 1826, showing a ratio of officers actually present with regiments of one European officer to 165 men.

Appendices K. and L.

Return of European officers present with Native regiments of Cavalry and Infantry in the Sutlej and Punjab campaigns; showing an average of one European officer to 80 men.

Appendix M.

Précis of correspondence on the reorganization of the Bengal Native army.

Appendix N.

Return of probationers for the several Staff Corps from 1st January 1870 to 31st May 1875.

Appendix O.

Return of officers now holding staff appointments, not having a lien on any regiment, who will become unemployed on the termination of their tour of staff duty.

Appendix P.

Statement showing the length of service of all the officers of every regiment of the armies of the three Presidencies; showing, from the great length of service of the commandants and seconds in command, the necessity for continuing the inducements to retire.

Appendix Q.

The strong opinion of the late Duke of Wellington on the danger that would result to the English empire in India from any amalgamation of the Native armies of the three Presidencies.

Appendix R.

Letters to Government* regarding the pay, invaliding, and pension, &c. of the Native army.

* No. 2837B, dated 16th November 1874.
 „ 1482B, dated 30th June 1875.

Appendix S.

Opinions of general officers on the Native army, as taken from confidential inspection reports in 1873-74-75.

Appendix T.

Notes on the Native army of Bengal, its present material and organization as compared with the past, by Brigadier-General Brownlow.

Appendix U.

Extract from a letter from Major-General Blake commanding at Burmah, dated 30th July 1872, regarding Madras army.

Appendix V.

Return of actions in which Native officers commanding detachments of Sind Horse have been engaged.

Appendix W.

Return showing birthplace, religion, and tribe or caste of officers Sind Horse brigade who have commanded detachments in independent actions.

APPENDIX A.

RULES to regulate the REGIMENTAL PROMOTION of OFFICERS of the INDIAN ARMY.

I. The establishments of regiments of Native cavalry and infantry shall be fixed as follows:—

CAVALRY.

- I. Commandant.
- II. 2nd in Command and 1st Squadron Officer.
- III. 2nd Squadron Officer.
- IV. 3rd Squadron Officer.
- V. Squadron Subaltern.
- VI. do. do.
- VII. do. do.

INFANTRY.

- I. Commandant.
- II. 2nd in Command.
- III. Wing Officer.
- IV. Subaltern.
- V. do.
- VI. do.
- VII. do.

II. Regimental position constitutes seniority in all regimental duties, but when employed with mixed forces officers rank according to their standing in the army.

III. An officer on attaining the rank of colonel in the Staff Corps shall vacate his regimental appointment unless reappointed thereto, for a further term of five years, by the Commander-in-Chief.

IV. An officer of the local service shall vacate his regimental appointment on completing five years' service from the date of his attaining his substantive lieutenant-colonelcy, unless re-appointed by the Commander-in-Chief for a further term of five years. All officers on attaining colonels' allowances or the age of fifty-five years, must vacate regimental employment.

V. On the occurrence of a vacancy in a regiment created by the death, retirement on pension, or otherwise, or the relinquishment of regimental duty under the operation of Cl. III. and IV., the promotion in the several regimental positions shall be given to the senior officer of each lower grade, subject to the following exceptions:—

1st.—If the officer standing next for promotion be pronounced unfit or undeserving, by reason of professional unfitness or misconduct. The unfitness of an officer will, as a general rule, be determined by the reports of the regimental commanders and the inspecting general officers, with such further inquiry as the Commander-in-Chief may order.

2nd.—Should vacancies occur, simultaneously or within a very brief period, in the command and second in command of a regiment, one of them may be filled by an officer of suitable rank from another regiment or appointment, or from the unemployed list; or may be given to the senior officer of the next grade if he have special qualifications, or claims from length of service, or from gallantry in the field.

3rd.—If there are officers who, from previous service with a regiment, have strong claims upon it, those claims shall be taken into consideration on the occurrence of any vacancies.

VI. Temporary vacancies caused by the absence of officers on furlough, or on leave, shall be filled by the senior qualified officer of the next grade as laid down in Cl. V.

VII. One of the squadron or wing subalterns will be selected for the post of adjutant in the cavalry, and for that of adjutant or quartermaster in the infantry. In case of no officer with the regiment being fit for these appointments, one must be brought in from elsewhere. An officer on attaining the rank of captain shall vacate the appointment of adjutant or quartermaster unless reappointed by the Commander-in-Chief. The adjutants and quartermasters are assistants to the commanding officers as in the British service, and their office gives them no authority over the wing or squadron officers.

VIII. When an officer of a regiment shall be appointed to the staff of the army for three years he shall be made supernumerary in his regiment, and the vacancy thus caused shall be temporarily filled in the same manner as if the officer had proceeded on furlough, with the exception that in such a case the whole of the staff allowance attached to his appointment shall be available for the officer acting for him.

IX. An officer made supernumerary shall continue to hold his position in the regiment, and shall be promoted when his seniority shall entitle him to promotion, and on the termination of his staff service shall revert to his regimental appointment.

X. A supernumerary second in command of a regiment, employed on the staff and succeeding to the command of his regiment, shall at once relinquish his staff appointment and join his regiment.

XI. Subject to the sanction of the Commander-in-Chief, officers of Native cavalry and Native infantry, of equal regimental position and of the same branch of the service, may exchange with one another, provided that the commanding officers of the respective regiments certify that the exchange does not originate in any cause affecting the honour, character, or professional efficiency of the officers.

XII. An officer exchanging into a regiment shall be placed for regimental seniority below all officers holding equal regimental position at the time of his exchange.

XIII. The order of the Secretary of State to absorb unemployed officers, and the preponderance of senior officers, has caused many appointments proper to subalterns to be held by captains. As long as this condition continues the relative position of these officers on the rolls of the establishment must be guided by their present standing, but promotions to the next grade must be decided by their respective claims of length of service with the regiment, standing in the army, qualifications, and conduct. Claims of long regimental service should receive much consideration.

APPENDIX B.

RETURN showing the cases in Native Regiments under his Excellency's orders, in which senior officers are holding Inferior Regimental Positions to their juniors in Army Rank, 1st February 1875.

Rank.	Name.	Regiment.	Appointment.	Date of Army Rank.	Remarks.
Major	C. W. Fletcher, S. C.	1st Bengal Cavalry.	Officiating 2nd Squadron Officer.	20th Feb. 1870	Serving under the officiating 2nd in Command, whose army rank is 19th July 1871.
Captain	A. R. Chapman, S. C.	"	Adjutant and officiating 3rd Squadron Officer.	4th Jan. 1868	Holding an inferior regimental position to the 3rd Squadron Officer (acting at present in another appointment,) whose army rank is 11th June 1870.
"	H. C. Kemble, late 3rd E. L. C., (on leave).	2nd "	3rd Squadron Officer	10th June 1869	Holding an inferior regimental position to the 2nd Squadron Officer, whose rank dates 4th September 1872.
Major	T. C. Graham, (late 4th European Cavalry.)	"	Officiating 3rd Squadron Officer.	4th July 1871	Holding an inferior regimental position to the 2nd Squadron Officer, a Captain.
Captain	C. E. Salkeld, S. C.	"	Adjutant	8th June 1872	Holding an inferior regimental position to the 2nd Squadron Officer, whose date of army rank is 4th September 1872.
"	C. T. M. Higginson, General List, Cavalry.	"	1st Squadron Subaltern.	12th Dec. 1868	Holding an inferior regimental position to the 2nd and 3rd Squadron Officers, whose commissions bear subsequent dates.
"	W. B. Craigie, General List, Cavalry.	"	2nd ditto	4th Dec. 1871	Holding an inferior regimental position to the 2nd Squadron Officer, whose commission bears a subsequent date.
"	W. R. Hamilton, General List, Infantry.	4th "	Adjutant	1st Nov. 1868	Holding an inferior regimental position to the officiating 3rd Squadron Officer.
"	E. H. E. Kauntze, S. C.	6th "	3rd Squadron Officer and officiating 2nd Squadron Officer.	11th May 1867	Serving under the officiating 2nd in Command, whose army rank is 15th January 1868.
Bt. Major	R. W. Sartorius, v. c., c. m. g., (late 72nd Native Infantry).	"	1st Squadron Subaltern and officiating 3rd Squadron Officer.	1st April 1874	Serving under the officiating Commandant whose commission bears date 8th June 1874, and the officiating 2nd in Command and officiating 2nd Squadron Officer.
Lt.-Colonel	C. H. Barchard, c. b., Staff Corps.	7th "	2nd Squadron Officer	8th Mar. 1865	Serving under the 2nd in Command, whose army rank bears date the 1st October 1871.
Captain	J. A. McNeale, General List, Infantry.	8th "	3rd Squadron Officer	9th May 1870	Holding an inferior regimental appointment to the 2nd Squadron Officer, whose army rank is dated the 6th January 1871.
"	R. F. C. A. Tytler, General List, Infantry (on leave).	"	1st Squadron Subaltern.	27th Nov. 1869	Holding an inferior regimental appointment to the 2nd and 3rd Squadron Officers whose army rank bears subsequent dates.
"	H. C. Greenaway, General List, Infantry (on leave).	10th "	Adjutant	10th Nov. 1868	Holding an inferior regimental appointment to the 3rd Squadron Officer, whose army rank is 4th January 1870.
Major	A. H. Prinsep, late 4th E. L. C.	11th "	2nd Squadron Officer and officiating 2nd in Command.	18th April 1874	Serving under the 2nd in Command and officiating Commandant, whose army rank as Major bears date the 10th December 1874.
Colonel	P. S. Yorke, Bengal Infantry.	12th "	2nd in Command and Squadron Officer.	10th Oct. 1874	Serving under a Commandant whose army rank is Lieutenant-Colonel.
Major	J. Upperton, Staff Corps	16th "	2nd in Command	10th June 1874	Serving under the Commandant, a Captain.
Captain	G. C. Ross, Staff Corps, (on leave).	"	3rd Squadron Officer	11th Feb. 1862	Serving under the Commandant and holding an inferior regimental position to the 2nd Squadron Officer, who are both junior in army rank.
"	A. W. R. Becher, General List, Cavalry.	"	Adjutant	20th Dec. 1871	Holding an inferior regimental position to the officiating 3rd Squadron Officer, who is junior in army rank.
"	D. C. S. L. Carnegie, late 4th European Light Cavalry.	17th "	Officiating 3rd Squadron Officer.	4th Aug. 1865	Holding an inferior regimental position to the officiating 2nd Squadron Officer, whose army rank is dated the 21st January 1869.
"	R. Wheeler, Staff Corps	18th "	Officiating 2nd Squadron Officer.	8th Dec. 1867	Serving under the officiating Commandant and the officiating 2nd in Command, both of whom are junior in army rank.
"	W. W. Biscoe, General List, Cavalry.	19th "	Adjutant	4th Feb. 1872	Holding an inferior regimental position to the officiating 3rd Squadron Officer (Lieutenant).
"	B. G. Vyvyan, General List, Infantry.	7th Native Infantry.	1st Wing Subaltern	27th Nov. 1869	Holding an inferior regimental appointment to the Wing Officer, whose date of army rank is 20th December 1869.
"	E. H. Webb, General List, Infantry.	8th "	2nd "	26th Mar. 1870	Holding an inferior regimental appointment to the officiating Wing Officer, whose army rank as Captain dates the 2nd October 1872.
"	W. V. Fitz G. Jacob, Staff Corps.	9th "	Quartermaster	8th Dec. 1867	Holding an inferior regimental appointment to the Wing Officer, whose date of army rank is 22nd January 1869.
"	W. Campbell, late 71st N. I.	14th "	Officiating 1st Wing Subaltern.	4th Mar. 1869	Holding an inferior regimental appointment to the officiating Wing Officer, whose rank dates 8th June 1873.
Colonel	G. H. Thompson, Staff Corps.	15th "	2nd in Command	8th Dec. 1874	Serving under a Commandant holding the rank of Lieutenant-Colonel.
Captain	T. D. Madden, Staff Corps.	20th Punjab N. I.	Officiating Wing Officer.	13th June 1869	Serving under the officiating 2nd in Command, whose commission (as Captain) dates the 9th August 1870.
"	J. G. T. Carruthers, General List, Infantry.	21st "	Adjutant	27th Nov. 1869	Holding an inferior regimental position to the officiating Wing Officer, whose date of commission is 10th December 1870.
"	F. H. Hinde, General List, Infantry.	22nd "	Officiating Wing Officer.	9th Aug. 1870	Serving under the officiating 2nd in Command, whose army rank is dated the 4th February 1871.

Rank.	Name.	Regiment.	Appointment.	Date of Army Rank.	Remarks.
Colonel	N. Barton, Staff Corps	25th Punjab N.I.	Wing Officer	10th June 1874	Serving under the 2nd in Command, who is a Major.
Captain	G. H. Jackson, General List, Infantry.	27th "	Adjutant	28th Nov. 1869	Serving under the officiating 2nd in Command, whose date of army rank (Captain) is 4th August 1870.
"	H. S. Marshall, General List, Infantry.	28th "	Adjutant and officiating Wing Officer.	10th Nov. 1868	Serving under the officiating 2nd in Command, whose army rank (Captain) is 4th August 1869.
"	E. L. Stehelin, Staff Corps.	33rd Native Infantry.	Quartermaster	6th Aug. 1870	Holding an inferior regimental appointment to the Wing Officer, a Captain of 4th February 1871.
"	H. W. J. Senior, Staff Corps.	34th "	2nd Wing Subaltern	4th Mar. 1871	Holding an inferior regimental appointment to the officiating Wing Officer, a Captain of 19th December 1872.
Major	G. V. Fosbery, v.c., Staff Corps	35th "	Wing Officer	13th Sept. 1866	Serving under the 2nd in Command, whose date of army rank (Major) is 10th August 1869.
Captain	J. G. Macleod, General List, Infantry.	37th "	Officiating 1st Wing Subaltern.	12th May 1869	Holding inferior regimental appointments to the officiating Wing Officer, a Lieutenant.
"	F. H. Williams, General List, Infantry.	37th "	2nd Wing Subaltern	25th Aug. 1869	
"	H. P. P. Nash, Staff Corps.	2nd Gorkhas	1st Wing Subaltern	4th May 1868	Holding an inferior regimental appointment to the Wing Officer, his junior in rank as Captain.
"	L. Smith, Staff Corps	3rd "	Adjutant	17th Nov. 1863	Holding an inferior regimental appointment to the Wing Officer, a Captain of 20th January 1869.
"	E. D. Smith, General List, Infantry.	3rd "	2nd Wing Subaltern	10th Nov. 1868	Holding an inferior regimental appointment to the Wing Officer, whose commission is of a later date.
"	E. P. Mainwaring, General List, Infantry.	4th "	1st Wing Subaltern	29th June 1869	Holding an inferior regimental appointment to the officiating Wing Officer, a junior Captain.

Note.—Many of the instances of supersession among the Captains which are shown in this Return will disappear on the Staff Corps Captains attaining the rank of Major on the completion of 20 years' service, when they will regain their original seniority to the Captains of the General List.

APPENDIX C.

DESPATCHES, CORRESPONDENCE, and MEMORANDA of FIELD MARSHAL ARTHUR DUKE OF WELLINGTON, K.G.

General Sir Edward Paget to Field Marshal the Duke of Wellington.

MY DEAR LORD DUKE,

Sandhurst, 7th June 1826.

HEREWITH I send a copy of the Memorandum which I gave in to Mr. Wynn regarding the Barrackpore Mutiny. I cannot, however, but hope that after all which passed between your Grace and him on the subject, he will before this time have sent it to you himself.

I have the honour to be

your Grace's sincerely obliged and faithful

EDWARD PAGET.

[Enclosure.]

General Sir Edward Paget to the Right Hon. Charles Wynn.

18th May 1826.

IN considering the report of the Special Court of Inquiry which was assembled, by order of the Supreme Government of Bengal, to investigate the causes of the mutiny at Barrackpore, it is to be observed that the court set out with a preliminary discourse upon the peculiarities in the character of the Bengal army.

They next proceed to enumerate seven distinct causes as tending to excite that mutiny, entering into detailed reasonings upon each, and they terminate their labours with a statement of the causes which have produced "the deterioration unhappily so evident in our native soldiery."

The seven causes of mutiny set forth by the Court of Inquiry are as follows; viz:—

"First,—The general dislike to proceeding to the unhealthy country in which our military operations were to be carried on.

"Secondly,—The state of public feeling as to the nature and character of the war, and the difficulties which they expected to meet in its progress.

"Thirdly,—The aversion to being employed on board ship.

"Fourthly,—The want of a proper provision of cattle for the conveyance of their baggage.

"Fifthly,—The effect produced by the enormous wages extorted from the public and from individuals by all classes of persons whose services were wanted on this occasion."

"Sixthly,—The want of the knapsacks for which they had been put under stoppages.

"Seventhly,—The undue influence of the Subadar Major and Havildar Major of the 47th Regiment."

Before I offer any observation upon these several assigned causes for the mutiny at Barrackpore, I beg particularly to call attention to the paragraph in the report which introduces this

catalogue of causes. It runs thus, "The causes of the late mutiny may be stated as follows, according to the order of importance which appears to have been attached to each by the mutineers."

To the statement made by the Court of Inquiry as to the two first causes, I have nothing to object. On the contrary, it is the fixed and unalterable conviction of my mind, that to these two causes are immediately to be attributed the disgraceful mutiny at Barrackpore.

The third cause assigned is, "The aversion to being employed on board ship."

That mischievous individuals may have been employed to instil into the minds of the sepoy a belief that they were to be forced on board ship I can readily give credit to; but whilst the Court of Inquiry so feelingly describe the sufferings to which Hindoos are exposed, when subjected to such mode of conveyance, it appears that they have omitted to state, that so far from there having been any foundation for such a suspicion on the part of the sepoy, Major General Dalzell, Lieut.-Colonel Cartwright, with several other officers (both European and Native), had taken pains to convince them of its utter fallacy, and that the Commander-in-Chief himself in his reply to the petition of the mutineers distinctly disavowed it.

This cause, as it is termed by the Court, I must therefore consider as a mere pretext.

The fourth exciting cause of mutiny is stated by the Court to be "The want of a proper provision of cattle for the conveyance of their baggage."

That such a want in some measure existed I am ready to admit; but when I read the following passage in this report of the Court of Inquiry:—"That his" (Col. Cartwright's) "efforts and those of the departments whose province it was to supply cattle for the use of troops marching failed of success until too late to stop the progress of the discontent, must ever be a matter of the deepest regret; for the Court do not hesitate to believe that, in spite of every other discouraging circumstance, if the means of carriage had been forthcoming at the proper period, and in proportion adequate to men marching on such an arduous and trying service, none of the other points of complaint would have been heard, and the late 47th Regiment would now have been contending against the enemies of the State,"—I say, when I read this passage and compare it with the paragraph introductory to the seven alleged causes of mutiny—"The causes of the late mutiny may be stated as follows, according to the order of importance which appears to have been attached to each by the mutineers,"—I feel justified in charging this Court not only with utter inconsistency but of using the most unjustifiable means of exposing to obloquy and disgrace the highest authorities in India, in order to screen the mutinous sepoy from reproach.

But is this all that is to be said upon this subject? No! Has this Court pointed out in its proceedings that upon a Court of Inquiry being ordered to investigate the grievances of the mutineers, not one of them would condescend to obey the summons or to state what the nature of their complaint was?

Has this Court thought fit to notice, that in the statement of grievances made to the Commander-in-Chief, the night previously to the suppression of the mutiny, not the most distant allusion is made by the mutineers to the want of cattle.

Has this Court deemed it fair and honest to state, that in the numerous depositions taken before the Civil magistrates, no one of the arrested mutineers hinted even at the want of cattle being the cause of mutiny? No! This is all kept carefully out of sight.

But I have stated that I am ready to admit that a want of cattle in some measure existed.

The cumbrous nature of a sepoy's equipment is such as to render carriage cattle necessary to enable them to move at all. The hire of such cattle is at the expense of the sepoy themselves and not at the expense of the State.

The extraordinary demand for beasts of burden for the services of the State in consequence of the Burmese war, added to the utter aversion entertained by the natives of Bengal to be employed on the Eastern frontier, rendered the ordinary hire of cattle impracticable. In this emergency the only expedient that offered itself was that of the purchase of cattle. This measure was accordingly resorted to, and a loan of 4,000 rupees was advanced by Government to the 47th Regiment in order to facilitate the purchase. But forsooth! the aid of Government was not sufficiently prompt. All that I shall notice on this part of the subject is, that the rules and regulations of the Bengal army give the sepoy no right whatever to the aid of government to supply them with cattle for the conveyance of their personal baggage; that notwithstanding this, the government, in consideration of the emergency of the times, did not hesitate to render them aid in the shape of a loan; and lastly, that a hundred head of cattle for the use of the 47th Regiment were actually in their lines the night before this disgraceful mutiny broke out.

I maintain that if the *clearest right* could have been established on the part of the sepoy to this aid of Government, the case of their apologists could not be in the smallest degree advanced, whilst the fact is on record that a hundred head of cattle were supplied for the use of the 47th Regiment the night before that corps refused to march, and that Major-General Dalzell can state that the orders of the Commander-in-Chief to him were to make the movement of that corps depend upon the arrival of the cattle.

The Court of Inquiry have mixed up their fourth and fifth causes of mutiny together. I shall take the liberty of separating them.

The fifth cause is stated to be "The effect produced by the enormous wages extorted from the public and from individuals by all classes of persons whose services were wanted on the occasion;" and they make this a vehicle for introducing the question of an increase of pay.

With respect to the cause itself, there is to my mind something in it so monstrously absurd, that I shall withhold offering any opinion upon it, until I meet the man who is prepared to assert that the pay of an army ought to depend upon the fluctuating price of labour.

Upon the question however which the Court has allowed to grow out of it, I shall venture to offer a few remarks

Abstractedly, I have no scruple in asserting that the sepoy is not only well paid, but very well paid. But there are considerations connected with his pay, and the pay generally of officers and men in the Bengal army, which deserve attention.

It is a notorious and long established fact, that the natives of Hindoostan have a great aversion to service in the province of Bengal proper; and it is equally well known that this feeling of dislike pervades the Native army.

The causes of this aversion have their origin in the opinion and prejudices they entertain of the unwholesomeness of the climate, the deleterious effects produced upon their constitutions by change of food and water, and by the distance by which they are separated from their families and homes.

These are causes which equally apply to all natives of the Upper Provinces; but there are others which operate most powerfully to increase and confirm this aversion in the minds of the Native troops. Amongst these is to be ranked, as the most prominent, the deduction of upwards of four and a half per cent. upon their pay, on account of the difference between the Sicca rupee (the current coin of the country) and the imaginary Sonat rupee, in which the army, and the army *alone* is paid.

That such a distinction should be felt as a grievance by all ranks in the army, and by none more than the private sepoy, is not surprising.

It is in vain that nice calculators and subtle economists argue that the Sicca rupee, in which coin the army is paid in Bengal, is in intrinsic value so much better than the rupee in which the army is paid in the Upper Provinces, that there is in reality no deduction. Independently of the fact that a Sicca rupee does not go so far at Barrackpoor, and other stations in Bengal, as a Benares or Furruckabad rupee goes in the Upper Provinces, it would be difficult indeed to persuade the sepoy, when instead of receiving the number of rupees drawn for him in abstract, he is obliged to receive a less number, that his pay has not been (as he emphatically terms it) *cut*.

Facts upon facts daily came under my notice, which satisfied me that sound policy requires that some boon should be held out to the troops stationed in the province of Bengal generally, as a counterpoise to the aversions, prejudices, and disadvantages above referred to.

At present a Native regiment marching from the Upper Provinces to Bengal has in prospect everything which can tend to dishearten and disgust both Native officers and men: a hostile climate; deprivation of their accustomed food; harassing duties arising from the insufficiency of troops; a long and distant separation from their families and home; and their pay *cut*. To compensate for all these disadvantages, there is not one circumstance attending the movement of a corps from Hindoostan to Bengal which can in the smallest degree tend to make the Native troops look upon a change of quarters with satisfaction.

The circumstances of the times seem to require that something should be done to reconcile the Native troops to serve in Bengal, and on our Eastern frontier, with less repugnance than unfortunately at present exists amongst them for that particular service; and sordidly avaricious as they are in their nature, nothing would come so home to their feelings as an arrangement by which they would cease to brood over their *cut pay*.

But it is not the Native soldiers alone that feel the above-mentioned deductions from their pay as a grievance; the Bengal army at large, and the officers of all ranks, both Native and European, feel it; and when it is considered that the civil officers of Government, and all Native establishments of every description attached to the civil department, are paid in the Sicca rupee, that the revenue is paid in that rupee, and that in fact payments in the lower provinces are universally made in Sicca rupees, it is matter of astonishment how so unequal and invidious a distinction to the disadvantage of the army should have been so long in existence.

The sixth cause for mutiny assigned by the Court of Inquiry is stated to be "The want of the knapsacks for which they had been put under stoppages."

The Court of Inquiry, with all their tenderness for the character of the sepoy, seem hardly to consider this as a fair ground for mutiny, and therefore pass it by with little notice. I shall only observe that these sepoys, though they had not their new knapsacks, were in possession of their old ones, and that no blame seemed to attach to the commanding officer of the regiment for their not having received the former in due time.

The practice however of charging soldiers for articles of their equipment before they were delivered to them appeared to the Commander-in-Chief so highly objectionable, that the Government of Bengal was pleased at his recommendation to issue a general order prohibitory of such a practice.

It occurs to me here to add (in reference to the sepoy's baggage and the carriage cattle for its conveyance) that the Bengal Government has by a general order established a rule and fixed a scale by which these matters are henceforth to be regulated and determined; and it is only wonderful, that with the known propensity of the sepoy to accumulate and hoard up every species of rag and rubbish as so much treasure, such an ordinance should have been reserved for the year 1825.

With respect to the seventh alleged cause of mutiny, namely, "The undue influence of the Subadar Major and the Havildar Major of the 47th Regiment," I have only to observe, that after the amplest inquiry, the Commander-in-Chief had every reason to be satisfied, that so far from their conduct having been objectionable, it had been most praiseworthy and meritorious, and he rewarded them accordingly.

Having followed the Court through their seven assumed causes of mutiny, I shall now take the liberty of stating that it appears to me that much more deep rooted causes of insubordination existed than any of those suggested by the Court of Inquiry.

That the horrors with which the Bengal sepoys viewed a Burmese war immediately produced the actual explosion at Barrackpoor, I have no doubt; and it is not surprising that every sort of pretext for their insubordination should have been resorted to to cover their dastardly repugnance

to the service in which they were about to be engaged ; but I think that no reasonable man can view the internal state of the 47th Regiment and be surprised at any irregularities or acts of insubordination of which that corps might have been guilty.

The conduct of Lieut.-Colonel Cartwright, who commanded the regiment, is not only free from reproach, but he proved himself under extreme difficulties to be a most zealous and deserving officer ; but it is in vain to look beyond him for any of that zeal and military ardour amongst his officers, so indispensable to the maintenance of good order, discipline, and efficiency of the corps committed to their charge.

If the apathy, indifference, and neglect of duty manifested by the officers of the 47th Regiment was confined to that corps alone, it would be a matter of very little moment ; but I lament to say that the observations I had the opportunity of making upon the state and condition of the Bengal army have led me to the conclusion that this apathy, indifference, and neglect of duty is very general in the infantry.

A tour of inspection which I made in the winter of 1823 and 1824 afforded me the means of seeing a large portion of the Bengal infantry, and the result of my observations left a very unfavourable impression on my mind as to their order and efficiency.

The establishment of European officers, even if kept up complete, is in my humble opinion very inadequate to its object. What then must be their state of inefficiency may be judged, when the fact is known that almost all the numerous staff appointments of this army are filled by infantry officers ; that the commissariat is supplied in the same way ; that almost all the corps of irregular cavalry and infantry are supplied in the same way ; that all the provincial battalions are supplied in the same way ; that many officers of the same arm are invested with civil and political employments, whilst others are employed in the service of Native princes, and in charge of escorts of political agents. For these and various other objects not here noticed (and not including furloughs and absence from sickness) an immense mass of infantry officers is constantly withdrawn from regimental duty ; and what makes the fact more palpably mischievous is, that for the most part, these officers are, from character and talent, the best that can be selected from their corps. The consequence of this deplorable system is that the regiments are left to the management and direction of old gentlemen without energy, and children without instruction or experience, all hungry and thirsty for any employment which will exempt them from the performance of the duties of a battalion.

If it be possible to conceive any system more calculated to produce inefficiency and imbecility than another, it is that of seniority service in India, where the climate makes such dreadful havoc in the moral and physical energies of man ; and here this system prevails in all its baneful impotency.

Nor is this pernicious system confined to the European part of the establishment ; it prevails equally, and with equally injurious effects, in the Native part of the establishment.

The length of service, more than the good character and useful qualifications of the sepoy, is too much considered as his best claim to the promotion of naick (corporal), and this evil is so deeply rooted, that he considers his promotion more as a matter of right than of reward, and consequently becomes mutinous and discontented by his supersession.

The same dangerous and unmilitary principle prevails in all the superior ranks from naick to subadar, and little short of downright profligacy is considered as a justification of supersession.

Under such a system it is not surprising that the Native commissioned officers of the army, who all rise from the ranks, should for the most part be composed of imbecile old men, quite unequal to the proper discharge of their duties.

The facts which I have here stated are in themselves quite sufficient to account for the present state of inefficiency of the Bengal Infantry ; but there are other causes of deterioration which are worthy of notice. One of the most prominent is that which results from the dispersion of the infantry in driblets over the face of this extensive Presidency.

In former times it was the practice to keep embodied a considerable corps of troops of all arms, denominated "the army in the field," and as long as such a corps existed, the opportunity was afforded of maintaining a military spirit, and of establishing uniformity of system and practice throughout the army.

Of late years, in consequence of the extension of our territory and the military occupation of Nagpoor, Saugur, and the Western Provinces, without any increase of military establishment, this army in the field has been from necessity discontinued ; and the evils of this change have not only been productive of serious injury to the order and discipline of the troops, but until the late augmentation took place, had deprived us altogether of a corps of reserve ready to take the field.

Unfavourable as is the foregoing statement, I regret to add my conviction that the sepoy himself is not what he used to be.

The time was that the sepoy looked up to the commander of his regiment as to the father of a family, as to a friend, protector and defender, in every emergency ; whilst the commander looked upon his regiment as his children and devoted dependants—a state of things congenial to the habits and feelings of the natives of a country in which, from time immemorial, all honour, distinction, and power, have been vested in military hands.

The time was that the sepoy looked up to the European officer as to a being of a superior nature, and the privilege of entering into our service was considered an honour and distinction.

Woefully, indeed, has our thirst for civil institutions, and predilections for British customs and fashions changed the nature of the relation between the European officer and the sepoy.

Accustomed now-a-days to see the power and authority of his commanding officer controlled and superseded by every boy fledged from the colleges of Hertford and Fort William, it is not

surprising that the respect, and even veneration, with which they formerly looked up to their officers should have vanished.

Having said thus much with respect to the condition of the Infantry, I think it may be satisfactory to add that the state of the Cavalry was to my mind much more prosperous; they seemed to possess a very superior *esprit de corps*, and to be in a much better state of discipline and efficiency.

This I, in a great measure, attribute to the European officers being much less detached from their regiments than in the Infantry, and to the regiments themselves being much less dispersed in detachments.

From what I have written, it will be obvious that I have nothing in the main to object to the statement made by the Court of Inquiry of the causes which, in their opinion, have produced (what they term) "the deterioration unhappily so evident in our Native soldiery."

I should, therefore, here terminate my commentary upon their report, if I did not deem it imperative upon me to offer some observation on the two following paragraphs, which are to be found at pages 505 and 506 of their report:—

"On the character of the mutinous proceedings, the Court beg to observe that the whole appears to have been the ebullition of despair at being compelled to march without the means of doing so, and that there is not the shadow of suspicion attaching against the loyalty and fidelity to the service of the men who were prevailed upon to set up pretensions with arms in their hands; beyond the absurd attempt at standing out to the last, there does not appear to have existed the most remote idea of carrying matters further, nor any notion of attempting to subvert the government, or to excite hostilities against the State."

"In the prosecution of their mad career, no individual received personal injury from them, nor did the society of Barrackpore consider it necessary to remove from the place from a dread of their intentions; and at length, when the mutineers were broken and dispersed, hardly any out of nearly a thousand stand of arms were found loaded, although each man was in possession, throughout the affair, of forty rounds of service ammunition."

The spirit of blind partiality which breathes through these paragraphs is too palpable to need exposure, and if the gentlemen who composed them had, in their zeal and anxiety to exculpate their mutinous sepoys, confined themselves within the bounds of common prudence in the colouring which they have given to the transactions at Barrackpore, I should suffer this "ebullition" of bigotry and prejudice to pass without comment. They have allowed, however, their zeal so far to overstep their discretion, that it becomes necessary to point out the egregious fallacy of much of their statement.

The paragraphs are composed of divers distorted facts and gratuitous assumptions, and I shall endeavour to follow them in the order in which I find them.

The first statement I find is, that "the whole appears to have been the ebullition of despair at being compelled to march without the means of doing so."

I deny the fact that they were compelled to march without the means of doing so. The means were in their possession (as already shown), and instead of obeying the orders of their general to march, they met him with pointed bayonets at his breast.

I next find, "that there is not the shadow of suspicion attaching against the loyalty and fidelity to the service of the men who were prevailed upon to set up pretensions with arms in their hands."

What sort of a notion these gentlemen have of loyalty and fidelity it is not for me to determine, but I trust there are not many military men to be found who will blazon forth "the loyalty and fidelity to the service," of men, whose two first causes for mutiny are represented by this very court itself to be the dread of the enemy they were about to encounter, and of the climate in which they were about to serve. But it seems they "were prevailed upon to set up pretensions with arms in their hands." Prevailed upon! Who prevailed upon them? This the court has omitted to tell us; and with the omission, I defy any unbiassed man to read these two fatal words without discovering the animus with which these paragraphs were composed.

We are next informed that "beyond the absurd attempt at standing out to the last, there does not appear to have existed the most remote idea of carrying matters further, nor any notion of attempting to subvert the Government or to excite hostilities against the State."

Beyond the absurd attempt at standing out to the last, there does not appear to have existed the most remote idea of carrying matters further.

In urging this plea of absurdity, it is very obvious that the court have for their object either to wipe away or to justify a most flagrant and daring act of mutiny.

Had this court forgotten, when they framed these paragraphs, that a thousand mutineers had but a few weeks before been standing in full military array, with arms in their hands, setting up the most inadmissible pretensions? That they had seized the colours of other corps, and used the most unjustifiable means of enticement and intimidation to bring others over to their cause?

Had they forgotten the reiterated attempts of Major-General Dalzell, of Lieut-Colonel Cartwright, and of some few other officers in the cantonment of Barrackpore, to bring them to a sense of their duty without effect? Had they forgotten the nature of the pretensions set up by these sepoys; and that an increase to their pay was amongst the most prominent and urged to the very last? Had they forgotten that these mutineers had even been solicited to come forward and state their grievances, without effect? Had they forgotten that every means consistently with his duty had been resorted to by the Commander-in-Chief to induce them to submit to his authority, before he proceeded to measures of coercion? Had they forgotten that the Commander-in-Chief himself was obliged to take the field in order to reduce them to submission. All this and much more must these gentlemen have forgotten before they could have ventured to state that there "did not appear to have existed the most remote idea of carrying matters further."

But it seems that they had "no notion of attempting to subvert the Government or to excite hostilities against the State."

If such flimsy apologies for military mutinies are to be admitted, farewell (and especially in India) to the stability of governments and states.

My mind is not sufficiently refined to understand what this court means by the assertion that these mutineers had no notion of exciting hostilities against the State.

They stood in open military array setting the orders and authorities of the State at defiance, and employing all the means they possessed to gain abettors to their cause.

I am perfectly willing, however, to adopt the assumption of the court that these mutineers had not "any notion of attempting to subvert the Government."

With this admission I must however be permitted to express my conviction, that if this mutiny had been allowed to gain head, nothing less than the general mutiny of all the troops then in motion to serve on the Eastern frontier (if not of the whole army) would have been the result.

I next find that "in the prosecution of their mad career no individual received personal injury from them, nor did the society of Barrackpore consider it necessary to remove from the place from a dread of their intentions."

"Mad" as was the career of these mutineers in the opinion of the court, I must be permitted to observe that there was a great deal of method in their madness.

The most perfect order and system prevailed in their arrangements. Their parades regular, their guards mounted, their sentries posted, their patrols in constant motion during the night. The mutineers exercised on the parade, and all under the guidance of a chief, a Brahmin, who, two or three days after the suppression of the mutiny was found concealed in the lines of the cantonment (in the habit of a faqueer), tried by a Native general court-martial, condemned to be blown from the cannon's mouth, and executed on the gallows.

My only object in mentioning the above sentence of the general court-martial is to show what was the feeling of the natives themselves with respect to the conduct of these mutineers, in contradistinction to that of their apologists.

That any personal injury was received from them beyond the presenting their fixed bayonets at the breast of their general, and the hustling some of their officers, both European and native (the particulars of which circumstances I am not at this moment able to speak to), I acquit them of any acts of personal violence; but when the court think fit to assert, "nor did the society of Barrackpore consider it necessary to remove from the place from a dread of their intentions," I find it necessary to assert, in opposition to this statement, that nothing could exceed the trepidation and panic which had seized the society (as it is called) of Barrackpore at the time I arrived there, the day previous to the suppression of the mutiny; and that with the exception, the brilliant exception, of the Governor-General himself and his family, whose perfect firmness and equanimity nothing could shake or disturb, and a very few others in the cantonment, the confusion and alarm were unbounded and disgraceful.

Many did remove from the place, and many more I verily believe would have done so if they had had the means.

The concluding number of these notable paragraphs is couched in the following words: "And at length, when the mutineers were broken and dispersed, hardly any out of nearly a thousand stand of arms were found loaded, although each man was in possession throughout the affair of forty rounds of service ammunition."

Whether the arms were loaded or unloaded is to my understanding (I acknowledge it without hesitation or doubt) a matter of perfect indifference in the consideration of this question. The legitimate orders of the Commander-in-Chief these mutineers deliberately refused to obey, after having received a distinct declaration from him that if they did not lay down their arms they would instantly pay the penalty of their disobedience.

The consequence of their stubborn delinquency rests upon their own shoulders.

But I have not done. The court may know better than I do how many of these arms were found unloaded; but this I presume to know better than the court, namely, that these broken and dispersed mutineers did not hesitate, when they came to a place of shelter, to face about and fire upon His Majesty's royal regiment of foot.

EDWARD PAGET.

MINUTE by the COMMANDER-IN-CHIEF, dated 24th March 1836.

In the Bengal Code of Military Regulations, which are considered authority on most subjects, in chapter XX., paragraph 2, will be found what follows:—

"The military establishment of this Presidency affording but few gratifications out of the line of regular succession, the public good requires that such as do exist should be considered as the rewards of professional merit, and not be granted by partial favour. An adherence to this principle, under a Government subject to continual variations in the constituent members, may be most reasonably expected, by suffering the distribution to flow through the Commander-in-Chief alone, by conceding to him the exclusive management of the details in all military appointments."

2. On inquiry I do not find that this published regulation has ever been abrogated; but practically it has ceased to be acted on, and many important military arrangements are now made without any other reference to the Commander-in-Chief than a request that A or B may be placed at the disposal of the Governor of Bengal, and (recently) Agra.

3. I entertain a decided opinion that this modern practice is considerably detrimental to the discipline of the army and injurious in other respects, and therefore that it is my duty to submit my view of the circumstances to his Lordship the Governor General for his consideration.

4. Before I proceed further I take leave to disclaim all views to patronage, and to assure his Lordship in Council that benefit to the honorable company's service is my only consideration, and that if that object can be effected in any way or by any measure short of the regulation first quoted it will be equally satisfactory to me.

5. It will be right for me to state as the base on which to ground what I am going to say, that no less than 263* officers are now withdrawn from the army, and appointed to situations of more or less emolument without any real reference relative to them being made to the Commander-in-Chief.

* See returns annexed.

6. The great evil (as respects the army) of this proceeding is that candidates for those numerous appointments do not depend on their military reputations for the success of their views; they do not look to their character with their military chief for their advancement, but they feel that their success depends more on such recommendation as they can contrive to have laid before the head of the Government by private friends, by the secretaries of the several departments, or, in short, by anybody, rather than the proper channel through which (as I think) a soldier's advancement should flow, and thereby the distinguished discharge of their military duties, or the opinion entertained of them by the military authorities, are rendered very secondary considerations in the minds of such aspirants.

7. This is the way in which I consider the discipline of the army to be injured.

8. I have said "that it is injurious in other respects." During the short period that I have had the honour to command the army in India a number of cases (which it does not seem requisite to detail, but which I am prepared to point out if required) have occurred, which I think prove that the absence of reference to military authority is detrimental to the service.

9. It must frequently happen that however fit an individual may be for any given appointment there may be circumstances in the moral situation of his regiment, in its state of discipline, or in his own personal history, which may render his removal from his corps highly detrimental, both positively as respects his own position and negatively as relates to the example which his employment affords.

10. These are circumstances which ought to form points for consideration before an officer is withdrawn from his regiment, but none of which are likely to be known or appreciated by any but the military authorities.

11. A short time since an officer who had been severely censured by one general court-martial, had been punished by another, and who had immediately antecedently been rebuked in general orders by the commander-in-chief was selected by the civil government for a particular command. A worse example or one more calculated to have done mischief cannot easily be conceived.

12. That officers who are to fill civil offices should be selected by the civil government I freely admit, but even in such cases I think that a reference for their military character would be right. I cannot view in the same light selections for commands in the field, for the command of regiments, or for military situations, on which the efficiency or discipline of the army may depend.

13. Great incongruity or military inconveniences are frequently arising from this mode of appointment; juniors are placed over seniors; staff officers whose services can ill be spared are withdrawn without consideration of their positions; in short the evils are very numerous.

14. I can conjecture but one motive for appointments being so made.

15. I think that the discipline of the army would be benefited by a change.

16. It is not requisite for me to remind his Lordship, the Governor-General in Council that even our Sovereign does not withdraw officers from the army or appoint them to military posts without reference to his Commander-in-Chief, but may offer an opinion that the discipline of the British Army (and Navy also) are greatly upheld by the knowledge which officers possess, that it is only through the chief who is placed at their head that they can look for advantages resulting from their profession.

17. The Commander-in-Chief is held responsible for the discipline, the efficiency, and the conduct of the army, but can he justly be held so if officers are withdrawn from the ranks without his sanction, and military appointments are made without any reference to him.

18. I shall not presume to suggest any remedy for the evils I have developed, but shall content myself with having submitted the facts to his Lordship the Governor General in Council; but I will venture to propose that the regulation which I have quoted in the first paragraph of this minute shall be so modified as to convey the real intentions of the Government.

(Sd.) H. FANE.

NUMERICAL RETURN of OFFICERS employed in the CIVIL BRANCH of the ARMY.

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Second Lieutenants, Cornets, and Ensigns.	Total.
Department of the Military Secretary to Government.	1	—	1	1	—	—	3
Stipendiary members of the Military Board	—	1	1	—	—	—	2
Audit Department	1	1	—	2	—	—	4
Commissariat Department	—	—	2	18	5	2	27
Secretary to the Military Board	—	—	—	1	1	—	2
Paymasters	—	—	—	2	4	—	6
Pension Paymasters	—	—	—	3	2	—	5
Officers of the Ordnance Department	—	1	—	5	2	—	8
Clothing agents	—	—	1	1	—	—	2
Secretary to the Clothing Board	—	—	—	1	—	—	1
Political agents and assistants,* officers employed in civil charge of districts.	—	5	5	32	19	6	67
Agent for gun carriages	—	—	—	1	—	—	1
Agent for the Manufacture of Gunpowder	—	—	1	—	—	—	1
Barrack-masters	—	—	—	1	—	—	1
Officers of the Department of Public Works	1	—	1	13	12	9	36
Officers in charge of canals, bridges or roads	—	1	—	5	5	2	13
Officers of the Stud Department	—	—	—	7	1	1	9
Officers of the Revenue Survey	—	—	—	4	4	1	9
Surveyor-General's Department	—	—	1	1	4	2	8
Superintendent of Police	—	—	—	1	—	—	1
Superintendent of the Foundry	—	—	1	—	—	—	1
Appointments to the Mint	—	—	—	—	—	—	—
Total	3	9	14	99	59	23	207

NUMERICAL RETURN of APPOINTMENTS in the direct gift of the GOVERNOR-GENERAL.

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Second Lieutenants, Cornets, or Ensigns.	Total.
Governor-General's Body Guard	—	—	—	—	2	—	2
Calcutta Native Militia	—	—	—	1	1	—	2
Kemaon Local Battalion	—	—	—	1	—	—	1
Nusseeree Battalion	—	—	1	—	1	—	2
Sirmoor Battalion	—	1	—	1	—	—	2
Assam Light Infantry	—	—	1	—	5	—	6
Assam Sebundy Corps	—	—	—	1	4	—	5
Talain Corps	—	—	—	—	1	2	3
Arracan Local Battalion	—	—	—	1	4	—	5
Mehairwarrah Local Battalion	—	1	—	1	—	—	2
Ramgurh Battalion	—	—	—	1	—	—	1
Sylhet Light Infantry	—	—	—	1	1	—	2
Bheel Corps	—	—	—	1	—	—	1
Nerbudda Sebundy Corps	—	—	—	1	—	—	1
5th Local Horse	—	—	—	1	—	—	1
Nizam's Service	1	—	2	4	1	1	9
Serving with the disciplined troops in Persia	—	—	—	2	2	—	4
Bhopaul Contingent	—	—	—	1	—	—	1
Scindiah's Contingent	—	—	1	1	—	—	2
Town Major of Fort William	—	—	—	1	—	—	1
Commandant of Palace Guards, Delhi	—	—	—	1	—	—	1
Fort Adjutant, Allahabad	—	—	—	1	—	—	1
Fort Adjutant, Fort William	—	—	—	—	—	1	1
Total	1	2	5	22	22	4	56

* Includes two captains, three lieutenants, and one ensign, under the orders of the Government of Agra, and one major as superintendent of the Mysore Princes.

NOTE.—The following appointments not included above.

Superintendent of the Buildings, Moorshedabad.

Superintendent of the Canal in Oude.

Superintendent of the Observatory at Lucknow.

N.B.—The brevet rank of officers has been observed in the preparation of this return.

EXTRACT from Minutes of Evidence taken before the Commissioners appointed to inquire into the Organization of the Indian Army, 1858, 1859, Appendix, No. 65, chap. IV. By Lieutenant-General Sir Patrick Grant, C.G.B., Commander-in-Chief.

15. The efficiency of regiments, in my opinion, is most injuriously affected by the number of officers taken from corps for staff employment. Either regiments are drained of their best and most deserving officers, or patronage is not dispensed with justice to individuals, and solely with reference to superior merit. On this head, in a minute dated the 21st May 1857 (duly forwarded to the Supreme Government and to the home authorities), I wrote as follows, and I adhere now to the opinions I then expressed, viz:—"I repeat, that in the Madras Army the principal causes of complaint are the unceasing demands upon the energies of the men, their poverty, and, more than all, the great paucity of European officers of standing and experience present with regiments. Officers and men must be brought to look upon their regiments as their home, and not to fix their whole thoughts, as they now do, on devising means of getting away to staff or other detached employment. Anything rather than regimental duty is the universal feeling. The consequences of this craving are, utter indifference, not to say positive dislike, towards their men, and the engendering of a restless, discontented disposition, which is, I doubt not, communicated to the soldier." See also my memorandum of the 29th June 1857, placed in the hands of the Governor-General on that date.

17. "Either form a staff corps, or completely change the system by which local and irregular forces are at present officered from the line, the effect of which is to deprive the regular army of its most valuable officers, thus making the main army of minor importance to those local and irregular excrescences and make-shifts."

"Take the officers who are to serve with these local forces from the line, but let them understand that they will be struck off the strength of their own regiments, and have no further claim to promotion therein, or to any of the staff appointments of the regular army."

PAT. GRANT, Lieutenant-General,
Commander-in-Chief,

Ootacamund, July 17, 1858.

MEMORANDUM by Sir Patrick Grant, dated Calcutta, 11th April 1857, (page 148, Re-organisation of the Armies of India, Vol. I.)

"Three officers for each Native corps (which I consider quite a sufficient number as I should now wish to see the Native regiments constituted, whether of Cavalry or Infantry.)"
"34 regiments of Native Infantry, 102 officers"—[that is, three per regiment].

From the Adjutant General in India, to the Secretary to Government, Military Department, No. 810E, dated Simla, 18th May 1869.

In reply to your letter No. 233, of the 14th instant, inquiring whether the services of certain officers* can be spared for employment in the Foreign Department, I am directed to inform you that the Commander-in-Chief has no objection, provided those officers who hold permanent appointments vacate them at once.

(Signed) FRED. THESIGER,
Adjutant-General.

From the Secretary to Government of India, Military Department, to the Adjutant-General, No. 675, dated Simla, 28th July 1869.

I AM directed now to acknowledge receipt of your letter No. 810E, dated 18 May, 1869, stating that his Excellency the Commander-in Chief has no objection to spare the four officers marginally named for civil employ in Oudh, provided those of the officers who hold permanent appointments vacate them at once.

2. These officers must, under existing regulations, enter civil employ as probationers and continue in that position for one year, and are liable, during that year, if they show an inaptitude for civil employ, to have to revert to military duty; to which also they must revert if, at the end of the year, they have failed to pass all requisite civil examinations.

3. After very careful consideration of the subject, the Right Honourable the Governor-General in Council regrets that he cannot accept the principle that officers must, prior to obtaining civil employment on probation, resign the military appointments they hold; and I am therefore to request you will move his Excellency the Commander-in-Chief to place the officers asked for at the disposal of Government, unless in any of the individual cases there are objections why the particular officer should not be taken.

4. I am to observe that the Right Honourable the Governor-General in Council trusts that the very limited number of officers likely to be required from the Native army at any one time (judging by past experience) for civil employ on probation, will prevent the decision arrived at

by Government from causing any real detriment to the efficiency of regiments; and, of course, any objection raised by his Excellency in a particular case, owing to the absence of other officers from a regiment or any other cause, would receive the most ready attention from Government.

(Signed) H. W. NORMAN, Major-Genl.,
Secy. to the Govt. of India.

From the Adjutant-General in India to the Secretary to Government, Military Department,
No. 1673, dated Simla, 18th August 1869.

I HAVE the honour, by desire of the Commander-in-Chief in India, to acknowledge the receipt of your letter No. 675, dated July 28th, 1869.

2. In that despatch the following decision of the Right Honourable the Governor-General in Council is set out—

“After very careful consideration of the subject, the Right Honourable the Governor-General in Council regrets that he cannot accept the principle, that officers must, prior to obtaining civil employment on probation, resign the military appointment they hold.”

3. According therefore to this decision, officers holding military staff appointments are now liable to be placed at the disposal of the civil administration, they retaining a lien on their military staff appointments, and therefore half the emolument of the said appointments, together with the results flowing from the new furlough regulations.

4. If this decision were based on a principle known to the constitution of the army, according to the settlement on which it was reorganized after the Mutiny, it would have been accepted by his Excellency without any remark in this department.

But as this very important decision appears to Sir W. Mansfield opposed to the principles on which rest the reforms of late years, his Excellency is obliged, most reluctantly, to state the arguments against the decision in question, which in his mind have great force.

5. In the first place, it is to be observed that the point which has been raised has little to do with the Staff Corps regulations. The service is affected really by a question which is independent of those regulations, and this question does not touch those young officers who are in a state of probation in Native regiments, and have not yet been permanently appointed to the Staff Corps.

2ndly. His Excellency would remark, that it has been repeatedly laid down that all the regimental appointments under the existing regulations come under the head of staff appointments. The wing subalterns or probationers being excepted, the officers are selected for their regimental situations very much as they are in any administrative department, the Commander-in-Chief being held responsible for their efficiency. It is in the assertion of the principle herein stated, that the great change operated in regimental organization, by which the number of regimental officers was reduced from twenty-six to seven, finds its justification, viz., that in the efficiency of the officers, and the guarantee given of fitness, the State might seek assurance rather than in large establishments.

6. His Excellency begs that this statement of principles may be held in view in the consideration of the question.

For by the recent decision, forming the subject of this letter, the military staff appointments are put in a different category from all staff appointments held by military men in the different branches of administration. His Excellency thinks we may assume with tolerable certainty, that the process indicated by the decision would not be permitted in any other branch of the public service.

Thus, an officer in the Pay or Commissariat Department would hardly be transferred to act in a political agency, with the pay of the former, while he was learning the business of the latter.

For, with great deference, his Excellency would say that to this does the adoption of the principle now introduced in practice amount, a practice which is probably understood by executive departments, which are interested in keeping down nominal budgets; this he believes may have escaped the notice of Government, as it did his own until very recently, when turning over the matter from different points of view.

7. Thus it may be said that this decision enables a so-called probationer in a civil department, who holds the position of 2nd in command or adjutant or quartermaster in a regiment, to draw the emoluments, viz., half the staff allowance of the military position, and half that of the new civil one in the absence of the permanent civil holder. Consequently, it must be said, in truth, that the civil departments concerned are thus paying their recruits out of the military budget. It follows then that the army appointments are starved, and officers do the work of the important regimental staff for half the allowances which, as being sanctioned, must be held to be the proper need for their services. The result must then be dissatisfaction on their part, joined to the feeling, that any employment in the civil administration, whether it may be the mechanical business of the pay department, the out-of-door life of the police, the sedentary office of an assistant judge in the mofussil, subordinate employ in the commissariat, or in short any one of the numerous appointments of the civil administration, is considered superior to, and of more importance than, those offices on which rest the discipline and the leading of Her Majesty's forces in quarters and in the field.

8. It was always believed that the engraining of this view in the minds of the officers, under the old regime, led more than anything else to the break-down of the old army.

It is his Excellency's conviction that it was one of the many causes of that calamity, and that it was certainly not the least.

9. It will be seen from the above, that the results of the decision of Government are not, in his Excellency's opinion, to be measured by the number of officers who will thus be alienated from their military duties, while they retain a lien on their military staff appointment, but by the

general effect on the minds of the officers, and therefore the morale of the army at large, to which it cannot but come home that regimental efficiency must defer to all other considerations.

10. Thus it is that, in his Excellency's apprehension, the principle of the reorganization on which Government has been acting for many years is set aside in the matter concerned.

11. Again, it is to be recollected that the recent furlough regulations have been so arranged as to enable officers to retain a lien on their permanent appointments, but not on their acting ones. Consequently, an officer who is an adjutant on the rolls of his regiment but acting as a subordinate in a civil department, might, after serving for a year in the latter position, he having gone to it because his regiment was ordered to a disagreeable station, go to England on furlough for two years in his character of adjutant; the interest of his regiment having been sacrificed from the first, and of the officer who might be appointed to do his duty.

His Excellency can assure Government that this is not an impossible case.

12. He is also able to say, as a matter of personal experience, that the general complaint of the regimental commanding officers is to the effect that the regimental feeling which binds officers to their men and regimental interests is not what it should be. With a great many, the object is to get away from the regiment, and so to escape from the direct operation and strict obligations of regimental rule.

13. His Excellency would be the last person in the world to interfere with a reasonable ambition, and he would never make an objection to the final transfer of an officer from one branch of the service to another.

But, for the reasons above stated, it is impossible, he thinks, not to admit that the last ruling of Government, involving as it does a new principle, with reference to the transfer of officers from the military to the civil administration, does hold out a premium, which cannot but shake regimental efficiency; while it may be doubted, his Excellency believes, that it is wanted in the civil interest of the country.

14. It appears to his Excellency that an officer who already holds a real regimental staff appointment, is neither an inexperienced nor a very young man; when he applies for transfer to the civil administration, he should be understood to know his own mind, and to take his chance as to whether he is competent for the new career he seeks.

If he prove to be incompetent, he should, on coming back to the Commander-in-Chief, compete with others who have not left the military career, but are looking for appointment or promotion. If he be really a good and effective officer, he will, in general, not have long to wait.

15. Two facts may be stated with the most perfect certainty—

It is found that officers wishing to go to the civil administration, are, in general, willing to resign their military appointments, although acting appointments in the civil service are only at first offered to them; many instances of this have occurred during the last two years.

Secondly. It is almost unknown that an officer who has been for a year with the civil department is returned to the military authorities as incompetent.

16. His Excellency has now stated the argument which has occurred to him. This he would have refrained from doing, were it not for the extraordinary importance he attaches to the ultimate results of the Government decision on the highest and best feelings of the officers of the army.

His Excellency cannot expect a reversal of that decision, but he would beg, as a favour, that this letter may be forwarded for the consideration of his Grace the Secretary of State in Council, in continuation of the former correspondence.

(Signed) FRED. THESIGER,
Adjutant-General.

From the Adjutant-General in India to the Secretary to Government, Military Department,
No. 1921E, dated Simla, 17th September 1869.

REFERRING to Military Department docket, No. 183, of the ninth current, I am desired by the Commander-in-Chief to request you will be so good as to move Government to say, whether Lieutenant M. N. Gubbins, 11th Foot, appointed an Assistant Commissioner in the Oudh Commission by Foreign Department Notification, No. 1635, of the 19th ultimo, is to be considered as having vacated the regimental appointment of 1st Wing Subaltern, 37th Native Infantry, which he held as a probationer for the Staff Corps.

(Signed) FRED. THESIGER,
Adjutant-General.

From the Secretary to the Government of India, Military Department, to the Adjutant-General,
No. 468, dated Simla, 27th September 1869.

I AM directed to acknowledge your letter No. 1921E, dated 17th September 1869, and, in reply, to acquaint you, for the information of his Excellency the Commander-in-Chief, that officers holding appointments in Native regiments as probationers for the Staff Corps, on being appointed during their year of probation to a department, vacate their probationary regimental appointments.

2. Lieutenant Gubbins may be considered to have vacated his regimental appointment of 1st Wing Subaltern, 37th Native Infantry, which he held as a probationer for the Staff Corps.

(Signed) H. W. NORMAN, Major-General,
Secretary to the Government of India.

From the Secretary to the Government of India, Military Department, to the Adjutant-General, No. 1,127, dated Fort William, 23rd February 1872.

I AM directed to acquaint you, for the information of the Right Honourable the Commander-in-Chief, that the rule laid down in Government letter No. 468, dated 27th September 1869, that officers holding appointments in Native regiments as probationers for the Staff Corps, on being appointed during their year of probation to a department, vacate their probationary regimental appointments, applies only to officers serving with Native regiments on probation for the Staff Corps.

2. An officer already in the corps, and holding a permanent appointment in a Native regiment, will have a lien on that appointment until he is confirmed in any departmental appointment in which he may be appointed to officiate.

(Signed) H. K. BURNE, Colonel,
Secretary to the Government of India.

From the Secretary of State for India to his Excellency the Right Honourable the Governor-General in Council, No. 123, dated London, 5th May 1870.

Para. 1.—I have received and considered in council your military letter No. 66, dated the 8th March 1870, forwarding a copy of a letter from the Adjutant-General on the subject of the temporary withdrawal of regimental officers for civil duties whether on probation or otherwise, with various papers, correspondence and minutes, which have been recorded on the subject.

2. The correspondence appears to have arisen out of a demand for young officers belonging to native regiments to serve for probation under the Foreign Department.

3. His Excellency the Commander-in-Chief, looking to the interests of the Native army, is of opinion that officers, so circumstanced, should, prior to obtaining civil employment on probation, resign the regimental appointments they hold.

4. Your Government, on the other hand, believe that as barely one regiment in twenty has an officer absent on probation, the embarrassments and grievances that might arise under the proposed rule are out of proportion to the advantages that could accrue under its adoption.

5. You do not believe that the decision you have arrived at in the matter will be productive of any real detriment to the efficiency of regiments, but have informed the Commander-in-Chief that any objection by his Excellency in a particular case, owing to the absence of other officers from a regiment or any other cause, would receive your most ready attention.

6. I entirely concur in these views. I consider it, as a general rule, important that the young officers joining the several departments, civil and military, should have their first training with a Native regiment. Moreover, as an officer's special aptitude for this or that description of employment does not develop itself immediately on entrance into the service, I should regret to see any unnecessary impediment placed in the way of a free transition from one branch to another; such an impediment would certainly be found in the rule proposed on the present occasion by his Excellency the Commander-in-Chief.

7. I observe, however, in the course of the discussion, incidental allusion to the case of an officer of higher rank, Lieutenant-Colonel Allen, absent from his regiment on temporary departmental employment for a protracted period, retaining a lien on his regimental appointment. Arrangements of this nature are to be regretted, unless made with the prospect and intention of permanently transferring the officer from his regiment to the department within a reasonable time.

8. There is obviously a marked difference in this respect between the cases of the younger officers, of whom one in each regiment has been appointed with a view to the formation of a reserve for the general purposes of the service, and those holding the higher regimental positions; and I would suggest to your Lordship that some rule might be laid down with advantage under which, while the absence of the former from the regiment (retaining his position therein) shall be limited to the period laid down for the departmental probation, still more stringent rules should be prescribed with a view to confining within a narrow limit the absence, with the same privilege, of officers filling the higher regimental positions, who, like Lieutenant-Colonel Allen, may be required to act for departmental officers, but not on departmental probation.

(Signed) ARCYLL.

No. 253, dated 14th June 1870.—Copy of the foregoing forwarded to the Adjutant-General for the information of the Commander-in-Chief with reference to Colonel the Hon. F. Thesiger's letter, No. 1673E, dated 18th August 1869, and previous correspondence, and with the request that his Excellency may be moved to suggest to Government the terms of any rule he thinks it desirable should be laid down to give effect to the view of the Secretary of State, as expressed in paragraph 8 of the above despatch.

(Signed) H. K. BURNE, Colonel,
Secretary to the Government of India.

From the Adjutant-General in India to the Secretary to Government, Military Department, No. 1371E, dated Simla, 18th July 1870.

I AM directed by the Commander-in-Chief to reply to your letter, No. 253, dated the 14th ultimo, on the subject of the removal of officers from Native regiments for employment in non-military departments.

2. With reference to your letter, No. 255, of the same date, on the transfer of Lieutenant E. Durand for employment under the Punjab Government, I am to observe that owing, his Excellency believes, to want of sufficient explicitness in his instructions, his Excellency's difficulty in relinquishing the services of Lieutenant Durand was not correctly conveyed in my letter, No. 935, of 4th ultimo.

Lieutenant Durand had been sufficiently long in the 12th Bengal Cavalry to render himself extremely useful to his commanding officer, who had taken much pains in his instruction, and felt it a very great loss to part with him, as four officers of the regiment were absent on leave to Europe, viz., the 2nd in command, the 2nd squadron officer, the 3rd squadron officer, and the adjutant; leaving Colonel Gough with only three officers for regimental duty.

The Commander-in-Chief therefore felt obliged to express the inconvenience under which he met the demand for Lieutenant Durand's services, although by the omission, as explained above, his Excellency's intentions were not exactly conveyed.

3. Regarding Lieutenant and Adjutant Hallet, of the 1st Native infantry, applied for in your letter 210 of 16th May and 254 of the 14th ultimo, the objection of his Excellency arose from the fact that the commanding officer, the 2nd in command, and the 1st wing subaltern, were on furlough.

The officiating wing officer, Captain Angelo, had just joined from civil employment, and was unacquainted with the regiment. The 2nd wing subaltern, on probation, was at Calcutta, engaged in studying the Native languages. Thus, there were only four officers present who knew the regiment. Of the two attached captains, one has not passed in the language, and neither can be considered other than a reserve. They cannot be considered as part of, or be expected to take much interest in, a regiment which they naturally must desire to leave if they can obtain any appointment. They are both at present at Calcutta, studying the native language.

His Excellency cannot well imagine a case in which the adjutant could be less easily spared.

4. In the case of Lieutenant Massy, 23rd Punjab Infantry, Colonel Chamberlain wrote in the most urgent way to retain his services; but as that young officer was 2nd wing subaltern, which office his Excellency understands to have been specially constituted as a reserve for supplying the miscellaneous departments, the Commander-in-Chief was unable to offer any objection to his removal.

5. In a memorandum, dated 15th March 1870, of the late Commander-in-Chief, on the localization of the Native regiments, Sir William Mansfield observed—"Such is the object (to ensure a real connexion or bond between officers and sepoys) in which the Commander-in-Chief receives but slender aid from other authorities, when objection is taken to the abstraction of good regimental officers for the performance of duties under the civil administration; sometimes in cantonments, sometimes in situations for which no military training is in the least required." It is certainly true, that when the principle of establishing a firm bond between officers and men, to which, with the Lieutenant-Governor of the Punjab, his Excellency attributes the highest importance, fails in practice, the fault lies not in our system but with the authorities who have no thought or care for real military interest, but consider only the passing convenience of their administrations and departments.

6. The late Commander-in-Chief was requested, in letter of 30th March, No. 1482, from the Secretary to Government to the Adjutant-General, to favour Government with a detail of the instances which have led to the statement above referred to. To this Sir William Mansfield replied by memorandum, "that it was inexpedient to revert to particular instances, the papers not being available; but that the cases to which he referred must be quite fresh in the recollection of Government," &c.

7. On the 14th June, the secretary to Government again reverts to the subject, stating that the Government had hoped to receive, in reply to the letter No. 1,482, a statement of the instances which led to the remarks of Sir William Mansfield; but as this was not supplied, the secretary to Government furnishes a list of officers withdrawn for civil employ during the five years of Sir William Mansfield's command, and begs to know if there are any other officers than those indicated in the margin of paragraph 4 to whose removal his Excellency offered objection.

8. The Commander-in-Chief is not aware that his Excellency Sir William Mansfield recorded objections to the removal of any other officers, but has received information which has been to a certain extent confirmed by his own observation, that Sir William Mansfield made a point of complying with the wishes of Government regarding officers, both as to relinquishing officers for civil departments, and employing officers returned from those departments when no longer serviceable there, until he felt absolutely compelled, for the sake of the efficiency of the army, to represent the injury it was suffering.

9. It will be seen that of the officers withdrawn from regiments, shown by your list, 21 were adjutants and quartermasters, and six were wing officers and second in command. That is, one half of the officers withdrawn were of great importance to the well-being of regiments; or, it may be said, that during Sir William Mansfield's time of command nearly one half of the infantry regiments lost their adjutants and quartermasters.

10. Of 22 officers applied for in 1869-70, eight were holding the places of adjutant and quartermaster.

11. The following extracts are not isolated cases, in which the disadvantage of the system of withdrawing valuable officers from regiments has been deprecated by commanding officers:

"This continual change of officers is the root of all the evil in the Native army, and to show you how it affects some regiments, I have only to mention that this regiment has had 75 officers appointed to it since it was raised in 1857."

12. Another commanding officer writes :—

"This is one great drawback in wing subalterns of the present day, who only come into the regiment with the hope of leaving it as soon as any other appointment can be procured, and so can be expected to care little for the corps and its institutions."

13. From his Excellency's recent inspection of the regiments in the Punjab, he can safely say, that whenever a serious deficiency came to his notice, it was caused by officers received back from non-military departments.

In the most recent case, the officers of a regiment were irritated to a state very close upon insubordination, and considerable cause for discontent given to the Native officers, by the injudicious conduct of a commanding officer who had been long in civil employ, and had been returned to the Commander-in-Chief for military duty.

14. In the regiment in question, the average time of service of the officers with the regiment is three years. The commanding officer, now on leave, stated that 50 officers had passed under his command since he raised the regiment 12 years ago, which would give the average of 18 months for each officer. Whatever may have been the cause of this evil, it is aggravated in the worst form when the smartest executive officers of regiments are selected by Government and removed to civil employ, notwithstanding the remonstrance of the Commander-in-Chief.

15. When the Commander-in-Chief has received evidence that the former evil of the withdrawal of officers from regiments is again at work, that young officers do not take interest in their regimental duties because their thoughts are fixed on staff employment; when his Excellency finds that the tempting offer of employment is made to regimental officers direct from the Government, a proceeding which cannot fail to divert an officer's thoughts from his military duties, and renders it unlikely that he will contentedly continue in them, should it be found necessary to retain him; when the Commander-in-Chief finds that the Government does not help him in utilising the large body of unemployed young officers, by seeking for a portion of the civil staff from among those fully qualified in the languages, but perseveres in demanding the services of those whom he deems essentially necessary for the efficiency of regiments, the Commander-in-Chief is compelled to sympathise with the feeling which is expressed by Sir William Mansfield in the 23rd paragraph of his memorandum above quoted.

16. His Excellency believes that at present the Native army is thoroughly loyal, though there are doubtless individuals still in the ranks who sympathised with, if they did not actually participate in, the Mutiny; but there do exist causes of discontent in certain cases, such as delay in just compensation for losses of necessaries, or horses on field service; hardships and expense entailed in regard to hutting in regimental lines; the retrenchment after long intervals of compensation judged by the Account Department to have been improperly given. These things must cause irritation, which will be aggravated if there is not a cordial confidence between the men and their European officers.

17. The Commander-in-Chief feels that it is due to the Government that he should not be silent, when he believes that they are falling into the measures which to a considerable extent prepared the Bengal army for the events of 1857.

18. With regard to the Secretary of State's letter, No. 123 of the 5th May last,* the Commander-in-Chief believes that it related more particularly to the objection made by the late Commander-in-Chief to the officers transferred to civil employ remaining on the muster-roll of regiments.

* Forwarded with Military Department docket, No. 253, of the 14th June 1870.

19. The eighth paragraph of the letter from the Secretary of State is as follows :—

"There is obviously a marked difference in this respect between the cases of the younger officers, of whom one in each regiment has been appointed, with a view to the formation of a reserve for the general purposes of the service, and those holding the higher regimental positions," &c.

20. It does not appear to his Excellency the Commander-in-Chief that the above paragraph could have been intended to sanction an unreserved demand on the executive staff of regiments, when the wants of the civil departments could be met from the very reserve that was established for the purpose, or by the officers unprovided with appointments, and fully qualified in the Native languages, of whom there are doubtless many, both in the numerous lists laid before Government, of those belonging to the Bengal army, and also of the armies of Madras and Bombay, who would gladly take employment in the civil departments under the Government of India.

21. The Commander-in-Chief believes that a more liberal employment of the officers of Madras and Bombay would be in accordance with the views of the Governor-General in Council.

22. His Excellency cannot forget that the withdrawal of officers from regiments for staff employ, and the decline of the interest of officers in their military duties, caused by their being led to look to civil employment, was prominently brought forward in the parliamentary inquiry as one of the causes leading to the Mutiny.

23. With regard to the concluding portion of the eighth paragraph of despatch from the Right Honourable the Secretary of State, No. 123 of 5th May, the Commander-in-Chief would suggest, for the consideration of Government, the following rules :—

- (1.) That no officer should remain on the muster rolls of regiments more than one year after his transfer to civil employ.
- (2.) That no portion of the staff salary of regimental appointments should be drawn by officers on probation in the civil departments.

- (3.) That when officers are required for civil departments, application be made by the Commander-in-Chief to ascertain if the officer's services can be spared, before direct communication is entered into with the officer concerned; as the result of a direct application to the officer himself from Government is likely to cause disappointment and to make him discontented with his military duties, if the Commander-in-Chief should find that he could not be spared.
- (4.) Officers of grades superior to wing subaltern or squadron subaltern to be removed from the muster roll of their regiments after six months.

(Signed) FRED. THESIGER,
Adjutant-General.

From the Secretary to the Government of India, Military Department, to the Adjutant-General,
No. 499, dated Simla, 23rd September 1870.

WITH reference to your communication marginally noted, and to previous correspondence No. 1371E, dated 18th July 1870, regarding the withdrawal of officers from regimental appointments for civil or other staff employment, I am desired to convey to you the following remarks, for the information of the Commander-in-Chief.

2. The letter from this department, No. 675 of the 28th July 1869, which replied to a somewhat similar remonstrance from the late Commander-in-Chief, was, with the connected papers, and accompanied by minutes on the subject recorded by the Governor General, Sir William Mansfield and by Sir H. Durand, forwarded for the consideration and orders of Her Majesty's Government.

3. It was then intimated that "while giving full weight to the opinion of the Commander-in-Chief, the Government of India were unable to concur in the principle which his Excellency desired to establish, that officers must, prior to obtaining civil employment on probation, resign the military appointments they held; but that, on the contrary, they were of opinion that, considering the small number of officers so absent on probation, the embarrassment and grievances that might arise under the proposed rule were out of proportion to the advantages that could accrue under its adoption."

4. It was added, that the decision of the Government of India in this matter would, it was felt sure, be productive of no real detriment to the efficiency of regiments, while any objections to the withdrawal of officers in particular cases would receive ready attention.

5. This correspondence was acknowledged by the Right Honourable the Secretary of State for India, in a despatch No. 123 of the 5th May 1870, a copy of which was transmitted to you under my docket No. 253 of the 14th June last.

6. In this reply, the Secretary of State expressed entire concurrence in the views of the Government of India, adding that he would regret to see any unnecessary impediment placed in the way of a free transition from one branch of the service to another.

7. At the same time, his Grace acknowledged that in the case of the higher regimental posts, some more stringent limits might properly be placed upon the period during which officers filling such positions should, if withdrawn for civil employment on probation, be allowed to retain a lien upon their regimental appointments.

8. The views thus expressed appear to the Governor-General in Council to be clear and decisive, and to meet the case under review most completely; and under these circumstances, his Excellency in Council cannot but think it most inexpedient and undesirable to revive the discussion of a question so recently decided after careful and mature consideration.

9. The Governor-General in Council will ever esteem it a paramount duty to support to the utmost the efforts which may be made by the Commander-in-Chief for the maintenance of the discipline and efficiency of the army; but his Excellency in Council cannot consent to forego his right as head of the Government to select any officer whom he may deem best qualified to fill posts in the civil administration of the country, or other important positions under the Government of India.

10. I am to invite the attention of Lord Napier of Magdala to the important fact, that during the last five years the number of officers taken from the fixed establishment of regiments under his Excellency's orders, for civil employment, has not exceeded about 10 per annum from an establishment of 68 regiments of cavalry and infantry, with a permanent establishment of 476 officers.

11. This can hardly be deemed excessive, and conclusively shows that the action of the Governor-General in Council in this respect cannot seriously have interfered with the efficiency of the army.

12. As regards the propositions with which your letter under acknowledgment concludes, I am desired to state as follows:—

I. The Governor-General in Council concedes the establishment of a rule, that no officer removed from the fixed establishment of a regiment to civil employ shall retain a lien on his regimental appointment for more than one year, or until the *first examination* held after the expiry of the full year of probation.

As examinations are held half-yearly only and at stated periods, this provision is necessary.

II. The proposal that no portion of the staff salary of regimental appointments be drawn by officers on probation in the civil department, is one to which the Governor-General in Council is disposed to consent, but it will be separately considered in the departments concerned, and final orders hereafter issued.*

III. The Governor-General in Council cannot concur in the suggestion that no officer be offered an appointment, until it has been previously ascertained that the Commander-in-Chief is able and willing to give his services.

The Viceroy must retain in his own hands the power of selecting those officers whom his Excellency may deem most fitted for the situations they may be required to fill.

But the Governor-General in Council will always consider, with deference and care, any representations that the Commander-in-Chief may deem it his duty to make in regard to the withdrawal of particular officers.

IV. The proposition that officers of grades superior to those of wing or squadron subalterns should not be allowed to retain their regimental appointment for more than six months, if on probation for civil employ, appears to the Governor-General in Council to be one that would bear hardly on the officers concerned, and his Excellency in Council considers the rule laid down on the first proposition sufficiently to meet the case.

13. The Governor-General in Council trusts that these views will be accepted by Lord Napier of Magdala, so that any further reference to Her Majesty's Government, on a question so recently decided by the Secretary of State, may be avoided.

(Signed) H. K. BURNE, Colonel,
Secretary to the Government of India.

From the Secretary to the Government of India, Military Department, to the Adjutant-General, No. 500, dated Simla, 23d September 1870.

In continuation of my letter No. 499, of this date, regarding the withdrawal of officers from regimental appointments for civil or staff employment and with reference to the particular case of Lieutenant C. E. Hallett, 1st Native infantry, who has been nominated by the Viceroy

* Docket No. 337 A, dated 15th September 1870. to the Commissariat Department,* I am desired to acquaint you, for the information of the Commander-in-Chief, that it is with much regret that the Governor-General in Council is unable to accede to his Excellency's recommendation that Lieutenant Hallett's appointment should be waived.

2. For a department, the efficiency of which is so important to the army as the commissariat, and in which special qualifications are required to make an officer render useful service, while many officers do not desire to enter it, the selection is but limited; and under these circumstances the Governor-General in Council is compelled, though with much reluctance, to decide that Lieutenant Hallett's nomination to the department should hold good.

(Signed) H. K. BURNE, Colonel,
Secretary to the Government of India.

* This was done in the following order:—

"G. G. O. No. 179, dated 22nd February 1871.—The following notification from the Financial department is re-published for general information:—

LEAVE AND ALLOWANCES.

No. 1002, dated Fort William, the 16th February 1871.—"The Governor General in Council is pleased to rule that an officer of a Native regiment joining the civil department on probation shall draw no portion of the staff pay of his regimental appointment for the term of his probation."

APPENDIX D.

RETURN showing the Number of Officers taken from Regiments for the Army Departments and for Civil and Political Employ during the Five Years ending the 31st December 1874.

Rank.	1870.		1871.		1872.		1873.		1874.		Total.		Famine Relief.	Grand Total.	Remarks.
	Army Department.	Civil Employ.	Army Department.	Civil Employ.	Army Department.	Civil Employ.	Army Department.	Civil Employ.	Army Department.	Civil Employ.	Army Department.	Civil Employ.			
Ensigns	—	1	—	—	—	—	—	—	—	—	—	1	—	1	Taken from a regiment not serving under the Commander-in-Chief. Includes 9 taken from regiments not serving under the Commander-in-Chief.
Lieutenants	3	6	—	8	3	7	1	6	1	7	8	34	16	58	
Captains	—	1	—	5	—	4	1	4	3	2	4	16	16	36	Includes 5 do. do.
Majors	—	—	—	—	—	—	—	—	—	—	—	—	1	1	
Lieut.-Cols.	—	—	—	—	—	—	—	—	—	—	—	—	1	1	Includes 15 officers taken from regiments not serving under the Commander-in-Chief.
Colonels	—	—	—	1	—	—	—	—	—	—	—	1	—	1	
Total	3	8	—	14	3	11	2	10	4	9	12	52	34	98	

APPENDIX E.

OFFICERS who were returned to Military Duty under the Commander-in-Chief during the Five Years ending the 31st December 1874.

Rank	1870.			1871.			1872.			1873.			1874.			Total.		
	From Army Departments.	From Civil Employ.	From Regiments not under Commander-in-Chief's orders.	From Army Departments.	From Civil Employ.	From Regiments not under Commander-in-Chief's orders.	From Army Departments.	From Civil Employ.	From Regiments not under Commander-in-Chief's orders.	From Army Departments.	From Civil Employ.	From Regiments not under Commander-in-Chief's orders.	From Army Departments.	From Civil Employ.	From Regiments not under Commander-in-Chief's orders.	From Army Departments.	From Civil Employ.	From Regiments not under Commander-in-Chief's orders.
Ensigns	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lieutenants	—	1	—	—	2	—	1	2	—	—	1	—	—	—	1	5	1	7
Captains	—	3	—	—	4	—	1	1	—	2	4	1	1	1	4	18	8	30
Majors	—	2	—	—	2	—	2	2	—	2	—	—	—	—	—	8	2	10
Lieut.-Cols.	—	5	—	—	1	—	1	2	—	—	3	—	—	1	1	12	—	13
Colonel	—	—	—	—	1	—	—	1	—	—	—	—	1	1	—	3	—	4
Total	—	16	—	—	10	—	3	8	8	2	9	2	2	3	1	46	11	64

APPENDIX F.

NOMINAL RETURN of OFFICERS returned to MILITARY DUTY under His Excellency the Commander-in-Chief during the Years 1870-71-72-73-74.

N.B.—Officers whose names are marked with an asterisk (*) were remanded to military duty on account of *inefficiency*; those marked with the double asterisk (**) on account of *misconduct*.

Rank and Names.	Corps.	Date of going into Civil Employ.	Date of return to Military Duty.	Length of Service.		Cause or occasion of reverting to Military Duty.	How employed on 1st June 1875.
				When posted to Civil Employ.	When returned to Military Duty.		
1870.							
Lieut.-Col. C. G. B. Bacon -	Staff Corps	20th March 1869	9th Dec. 1870	Yrs. 27	Ms. 10	By return to duty of the permanent cantonment magistrate of Chuekrata.	Retired, 30th November 1874.
" H. Rose*	"	8th April 1852	13th "	9	10	Remission in the performance of his duties in the P. W. Department.	Doing duty at Meerut.
" C. Reay -	"	22nd April 1862	13th April "	19	7	Reductions in the Bengal police	"
" H. Grant	"	2nd July 1869	9th Feb. "	25	10	Resigned appointment of assistant cantonment magistrate, Morar, to avoid serving under a junior officer.	" <i>Died at Simla on the 5th June 1871.</i>
" G. B. Fisher	Bengal Infantry	2nd Dec. 1862	15th "	6	0	Reductions in the Bengal police	Doing duty at Meera Meer,
Major F. N. Miles -	Staff Corps	9th July 1858	13th April "	11	7	" "	Residing in Europe under the provisions of G. G. O. No. 797, dated 1st August 1872.
" W. Jackson*	"	7th Nov. 1855	13th Dec. "	5	11	Remission in the performance of his duties in the P. W. Department.	Doing duty at Cawnpore.
Captain E. E. B. Bond**	"	4th June 1869	1st July "	11	0	Removed from the Punjab police for misappropriating public money.	Removed from the service, 11th September 1871.
" S. A. T. Judge	"	23rd April 1862	13th April "	9	4	Reductions in the Bengal police	Sub-Assistant Coms.-Genl., 2nd class, Gwalior.
" A. Tullock	"	3rd March 1863	" "	10	1	" "	Doing duty at Debrooghur, Assam.
" E. S. Fox.	"	28th July 1869	19th July "	16	1	Resigned appointment in the Forest Department on account of ill health.	Doing duty at at Barrackpore.
" R. F. Angelo*	"	23rd Dec. 1867	18th Jan. "	13	0	Removed from the P. W. Department for incompetency.	Fort Adjutant, Chunar.
" A. D. Butter -	"	4th July 1862	10th Oct. "	5	7	Reductions in the Survey Department.	Brigade Major, Eastern Frontier District.
" W. E. Chambers	"	28th March 1861	13th April, "	4	1	Reductions in the Bengal police	Station Staff Officer, Saugor.

"	A. T. Davis	Gl. List, Infantry	28th Dec. 1866	14th Jan.	"	7	2	10	3	Resigned his appointment in the N. W. P. police, as it was about to be abolished.	1st wing subaltern, 5th Native Infantry.
Lieut. J. T. Whist*	1871.	Staff Corps	21st August 1866	23rd Feb.	"	6	5	9	11	Removed from the P. W. Department for inefficiency.	Quartermaster, 16th Native Infantry.
Colonel F. W. Baugh		Bengal Infantry	1st February 1864	22nd March 1871		25	1	32	2	Resigned his appointment in the Forest Department.	Doing duty at Almorah.
Lieut.-Col. G. Faithful*		Staff Corps	16th Nov. 1846	21st Jan.	"	5	11	30	1	Removed from the British Burnah Commission on account of unfitness.	<i>Retired, 11th April 1875.</i>
Major W. A. Garden		"	26th Sept. 1867	13th Oct.	"	17	9	21	10	Abolition of the appointment of Inspector of Schools, Kemaon Circle.	Officiating 2nd in command, 3rd Goorkha regiment.
"	E. A. C. Lambert	"	8th May 1861	22nd "	"	9	5	19	10	Vacated appointment of cantonment magistrate, Umballa, by exceeding furlough.	Officiating cantonment magistrate, Rawal Pindi.
Captain R. T. Hare*		"	4th Feb. "	21st June	"	5	2	10	4	Removed from civil employ, Punjab, for abuse of his power as a magistrate.	Attached to the 24th Native Infantry.
"	W. E. Rutherford*	"	6th Dec. 1866	26th Oct.	"	8	2	13	1	Resigned civil employ in Assam. Pronounced by the Lieutenant Governor to have failed in his duty as a magistrate.	Officiating 1st wing subaltern, 42nd Native Infantry, and Station Staff Officer, Govhatty.
"	R. H. Salkeld	Gl. List, Infantry	27th April "	18th Jan.	"	6	4	11	1	Resigned appointment in the Hyderabad Commission.	1st wing subaltern, 16th Native Infantry.
"	J. W. Taylor*	Staff Corps	30th Oct. 1867	24th "	"	8	11	12	1	Qualifications not such as rendered his retention in the P. W. Department desirable.	<i>Died at Aden, 20th July 1874.</i>
Lieut. H. B. Hanna		"	10th Dec. "	25th Oct.	"	7	11	11	10	From temporary employ in P. W. Department.	Deputy Assistant-Quartermaster General.
"	M. H. Court*	Gl. List, Cavalry	25th March "	20th Jan.	"	7	2	11	0	Not considered to possess the necessary qualifications for civil employ. Was officiating assistant to the agent to the Governor-General, Rajpootana.	Station Staff Officer, Seetapoer.
Colonel G. Verner	1872.	Staff Corps	9th June 1870	19th July 1872	-	39	11	42	0	Return to duty of permanent agent to the Governor-General with the Ex-King of Oude.	In Europe on furlough.
Lieut.-Col. T. W. Holland		"	May 1868	28th Jan.	"	23	11	27	8	Was employed in compiling military regulations when he went on furlough. Placed at the Commander-in-Chief's disposal on his return.	In Europe on furlough.
"	W. E. Marshall*	"	23rd Nov. 1855	19th Oct.	"	11	0	27	10	Removed from the P. W. Department for unfitness.	At the disposal of the Home Department.

Rank and Names.	Corps.	Date of going into Civil Employ.	Date of return to Military Duty.	Length of Service.		Cause or occasion of reverting to Military Duty.	How employed on 1st June 1875.
				When posted to Civil Employ.	When returned to Military Duty.		
Lieut.-Col. T. M. Shelley	Bengal Infantry	1st April 1872	23rd July 1872	Yrs. 21 Mts. 2	Yrs. 21 Mts. 6	Resigned appointment in the Barrack Department.	Residing in Europe under the provisions of G. G. O. No. 797, dated 1st August 1872. Doing duty at Meerut.
Major S. S. Bouldevson	Staff Corps	17th June 1862	27th Dec. "	15 6	26 0	Forfeited civil appointment in Oude by over-staying furlough.	
" G. A. Brown	"	30th Sept. 1871	5th June "	24 9	25 6	Breaking up of the Looshai Coolie Corps.	Officiating Commandant 16th Native Infantry.
" P. H. F. Harris	"	11th March 1861	6th Feb. "	10 3	21 2	Returned to military duty at his own request from employment in the Punjab police.	Second in command, 11th Native Infantry.
" H. L. Millett**	"	12th Sept. 1856	3rd Aug. "	4 8	20 6	Removed from the Punjab Frontier Force for misconduct.	Retired, 28th February 1873.
Capt. & Bt.-Maj. C. E. Bates	"	25th April 1872	24th Oct. "	16 0	16 6	Return from special duty in Cashmere -	In Europe on medical certificate; shown as attached to 17th Native Infantry.
Captain P. Roddy*- F. H. Hood	Unattached Staff Corps	1st April " 2nd October 1871	10th " 6th May "	14 1 16 1	14 7 16 8	Unfitness for the Barrack Department - Breaking up of the Looshai Coolie Corps.	Station Staff Officer, Roorkee. Died at Jalpigoorie, 26th April 1875.
" C. E. D. Branson	Gl. List, Infantry	30th Sept. "	April "	12 1	12 7	" "	Assistant Garrison Instructor, Sialkot.
" A. P. Broome**	"	1st March 1864	3rd Aug. "	4 5	12 10	Removed from the Punjab Frontier Force for misconduct.	Officiating 2nd wing subaltern, 31st Native Infantry.
" F. W. Crohan	"	30th Sept. 1871	1st April "	11 8	12 2	Breaking up of the Looshai Coolie Corps.	Station Staff Officer, Benares.
" C. H. Palmer	Staff Corps	27th Oct. "	5th June "	13 4	14 0	" "	1st wing subaltern, 10th Native Infantry.
" A. F. Taylor	"	12th Nov. 1866	16th Jan. "	7 0	12 2	Vacated appointment of Adjutant Malwah, Bheel Corps, on promotion to Captain, and replaced at Commander-in-Chief's disposal at his own request.	2nd wing subaltern, 16th Native Infantry.
Lt. & Bt.-Capt. R. J. Wimberley	"	15th Dec. 1861	6th March "	2 3	12 6	Resigned appointment in the Bengal police.	1st assistant superintendent, Port Blair and the Nicobars.

Lieut. E. E. Gibson*	-	"	-	8th April 1864	-	5th Jan.	"	-	2	8	11	5	Disqualified for political employment. Was Boundary Settlement Officer in Bundelkund.	In Europe on furlough. Shown as attached to 32nd Native Infantry.
" G. J. Hare	-	"	-	9th Feb. 1872	-	19th March	"	-	7	5	7	6	Temporarily employed in the Commissariat Department during the Looshaie Expedition.	Adjutant, 22nd Native Infantry.
1873.														
Lieut.-Col. G. F. Carnegie	-	"	-	3rd March 1873	-	22nd April 1873	"	-	30	9	30	11	Resigned appointment of officiating cantonment magistrate of Barrackpore.	Retired, 1st April 1875.
" M. Thompson	-	Bengal Infantry	-	25th June 1872	-	11th June	"	-	18	6	19	6	Return to duty of the permanent political agent, Munipore.	Political agent, 3rd class; agent to the G. G. with the Ex-King of Oude.
" A. Elderton	-	Staff Corps	-	18th March	"	23rd April	"	-	28	2	29	3	Resigned appointment of acting cantonment magistrate, Dum Dum, on account of ill health.	Acting cantonment magistrate, Barrackpore.
Major C. C. Taylor	-	"	-	13th Jan. 1869	-	9th Jan.	"	-	18	1	22	11	Permitted to resign the appointment of A. D. C. to the Governor-General.	Retired, 10th April 1875.
" F. P. Luard*	-	"	-	9th July 1864	-	5th June	"	-	11	9	20	8	Removed from employment under the Foreign Department, in consequence of bad health and failure to pass the examinations.	Doing duty at Allahabad.
Captain G. F. Graham	-	"	-	16th August 1871	-	17th July	"	-	17	7	19	6	Return to duty of the officer for whom he was acting in the Stud Department.	Station Staff Officer, Barrackpore.
" F. Wheeler	-	"	-	13th April 1869	-	13th Nov.	"	-	14	10	19	5	Do. as cantonment magistrate, Cawnpore.	Officiating cantonment magistrate, Cawnpore.
" W. E. Chambers.	-	"	-	30th April 1872	-	8th Aug.	"	-	15	2	16	6	Permitted at his own request to resign his appointment in the Hyderabad Contingent.	Station Staff Officer, Saugor.
" J. Bray	-	Unattached	-	1st April	"	15th	"	-	13	11	15	3	Resigned appointment in the Barrack Department in view to obtaining change of climate.	Doing duty at Jullundur.
" H. W. J. Senior	-	Staff Corps	-	5th Sept. 1870	-	2nd May	"	-	11	6	14	2	Return to duty of the officer for whom he was acting as Superintendent of Jails, Meerut.	2nd wind subaltern, 34th Native Infantry.
" W. A. Lawrence	-	"	-	23rd June 1864	-	7th May	"	-	3	5	12	3	Resigned civil employment under the Government of Bengal.	In Europe on furlough. Shows as attached to the 1st Bengal Cavalry.
" S. A. Swinley	-	G. List, Cavalry	-	21st Aug. 1873	-	23rd Dec.	"	-	12	4	12	8	No reason assigned. Was officiating under the Foreign Department temporarily.	Station Staff Officer, Nowgong, Bundelkund.

Rank and Names.	Corps.	Date of going into Civil Employ.	Date of return to Military Duty.	Length of Service.		Cause or occasion of reverting to Military Duty.	How employed on 1st June 1875.
				When posted to Civil Employ.	When returned to Military Duty.		
Lieut. and Bt. Capt. M. J. King-Harman	Staff Corps	2nd Jan. 1867	10th May 1873	Yrs. 6 Ms. 3	Yrs. 12 Ms. 7	Transferred, at his own request, from the Punjab Frontier Force to service under the C. in C.	Officiating Deputy Quartermaster Meerut Division.
Colonel G. R. Cookson	Bengal Infantry	26th Feb. 1852	4th Oct. 1874	14	36	Being over 55 years of age.	Retired, 1st April 1875.
" G. G. Anderson	"	April 1872*	24th April "	32	34	Resigned appointment in the Pay Department in consequence of super-session.	Doing duty at at Dehra.
Lieut.-Col. C. R. Shaw*	Staff Corps	23rd Feb. 1858	2nd Dec. "	10	27	Removed from the Oude Commission for incompetency.	Doing Duty at Lucknow.
Captain E. R. Ives	G. List, Infantry	29th May 1872	28th Feb. "	12	14	Resigned appointment in the Hyderabad Contingent.	Station Staff Officer, Umritsur.
" W. J. Maitland*	Staff Corps	11th May 1867	12th "	8	15	Not fitted for civil employ. Was in the Assam Commission.	Officiating 1st wing subaltern, 44th Native Infantry.
" H. W. J. Senior	"	10th Feb. 1874	11th Sep. "	14	15	From temporary employ in the Commissariat Department.	2nd wing subaltern, 34th Native Infantry.

* It is necessary to remark that Colonel Anderson had been officiating in the Pay Department, off and on, since February 1859, occasionally doing general duty at stations. The date above given is that of his last appointment to the Pay Department.

APPENDIX G.

LETTER from the Adjutant-General in India to the Secretary to Government, Military Department, No. 2702A, dated 18th August 1873.

"IN reply to Military Department letter No. 23, dated the 2nd August 1872 ^{"Staff Corps" Probationers} I am directed to forward, for submission to Government, the accompanying minute by the Right Honourable the Commander-in-Chief in India, on the subject of the appointment of unemployed but qualified officers to positions rendered immediately or remotely vacant by casualties."

I have, &c.
(Signed) FRED. THESIGER,
Adjutant-General.

MINUTE by his Excellency the Commander-in-Chief in India.

It is not easy to say exactly how it will be best to give effect to the wishes of the Secretary of State, as conveyed in the extract from his despatch dated 20th June 1872, as it must depend upon the nature of the employment that is vacated by the Staff Corps officer becoming non-effective, whether it is possible to fill it by one of the unemployed officers.

It may very possibly happen, on an appointment falling vacant in a regiment, that the next seniors have indisputable claims and suitability for each grade in succession, until the lowest one is arrived at, for which it is probable that the unemployed officer may, by age and rank, be unsuited either for the performance of its duties at the time, or for eventually acquiring the necessary qualifications.

It would be difficult to imagine that any proper administration could be carried on if it were obligatory to place an unemployed officer into some one of the vacancies that might occur from a casualty, whether he were fitted for it or not, supposing such kind of employment were civil or semi-military service.

It would be difficult also to maintain the efficiency of regiments possessing a small number of officers, whose duties require that they shall be thoroughly acquainted with the specialities of their men, if it were absolutely necessary to interpolate an officer merely because he was unemployed.

There are great varieties of age and qualification, as there are of corps, classes of men in regiments, and gradations of position. If these are disregarded, great loss of efficiency must happen.

Viewing the case at present, it is feared the mode proposed by the Secretary of State will not give very material relief, unless some such plan as the following be adopted, viz. :—

That Government should announce that vacancies in certain classes of employment, such as the Post Office, Cantonment Magistracies, Forest Department, &c., &c., shall in future be held available for such unemployed officers as choose to qualify for them, facilities for so doing being offered them.

For the Cantonment Magistrates, an examination in the Penal Code and Civil Regulations would be necessary.

For the Post Office, the rules of the Department.

For the Forest Department, a class might be formed under a competent officer of whom many must now be in the country.

If such announcements were made, it is probable that many of the unemployed officers would address themselves to qualify for that kind of service which they would prefer.

In all of the departments above mentioned the Government is paying sums, a portion of which would fully satisfy unemployed officers, while at present they go to uncovenanted servants, who will ultimately fill the pension lists in addition to the unemployed officers.

Of course it is understood that the Commander-in-Chief will himself seek every opportunity of finding regimental or staff employment for such unemployed officers as he can place in suitable grades.

(Signed) NAPIER OF MAGDALA,
General Commander-in-Chief in India.

APPENDIX H.

MEMORANDUM by his Excellency the Commander-in-Chief in India on the Localization of Native Regiments.

I regret that it is out of my power to admit the soundness either of the argument or of the conclusions arrived at by Sir Donald McLeod, as stated in Major Black's letter No. 346 of 3rd September 1869.

It is assumed in that communication that the so-called localization of Native regiments will add to their efficiency, to the attachment of the sepoys to their officers, and therefore to the safety of the sepoy army as a great State machine.

I submit that the facts of the old Bengal Army are opposed to this, as well as the experience which may be gathered in the armies south of the Nerbudda.

Prior to 1857, a great many localized corps existed, of which the names are familiar to the military department, and to all those who served in India before that date.

It was seen that all the contingents and corps, of whatever denomination, which were thus localized yielded to the temptation of the mutiny, and broke down quite as readily as the regiments of the regular army.

As to any superior efficiency which may be acquired by localized regiments, I would again submit that the notion is contrary to what might be expected, and is simply opposed to fact.

Thus the Hyderabad Contingent comes fairly under this head of localized corps.

I have never seen that contingent, but I have for many years past heard from very different but very trustworthy authorities, that the Hyderabad Contingent is by no means in a high state of discipline, instruction, and efficiency, as compared with other regiments, whether the officers or the sepoys are considered.

The Sind Horse, which have been so constantly the subject of fulsome eulogy, do not by any means show better, or display superior qualifications when they come to be seen with other troops in the field; indeed I have often heard the contrary affirmed.—*Vide* the experience of Persia and Abyssinia.

Our Assam regiments are notoriously below par. One General Officer after another has pointed out to me the necessity of bringing them into the general relief of the army, if any regard whatever is to be paid to their future military efficiency, this remark especially affecting the British officers of these regiments.

The mishap of Dewangiri was in truth directly owing to non-efficiency following on the principle of organization which Sir Donald McLeod would introduce into the whole army.

With regard to the Punjab Force, it may be said with absolute certainty and truth that its efficiency is much owing to the state of preparedness for war in which it is kept by the constant sight of watchful enemies beyond the border.

But I am told by those not unqualified to judge, that the force is not what it was in former days, and that its local character is beginning the course of deterioration which invariably attacks troops, sooner or later, when they are so constituted as to evade the supervision and criticisms of a great central authority, which is free from local bias. Major General Fitzmayer's late report on the artillery of the force, goes far to prove to me that the local command has somewhat failed in careful supervision, and that the Punjab Force now positively stands in need of a Commander who was not brought up in its ranks, and would bring new ideas to it.

It is well known that, while I do not wish to interfere with the special character of the Punjab Force, I think, indeed I may say I am certain, that if the Punjab Force is to retain, in time of peace, the efficiency it has preserved during a series of petty wars and campaigns, it must be brought under the central authority of the Commander-in-Chief.

With regard to Sir Donald McLeod's principle, it may finally be said that it would be possible to give effect to localization of divisions of the Native Army, had it anything like the strength it possessed in former days; but as we now have very slender battalions where formerly large brigades were kept up, and as the tendency is strong to reduce the Native Force still more, it may be simply asserted, without fear of contradiction, that it is impossible to entertain the project.

Bengal Proper does not afford soldiers. The same may be averred of the Central Provinces, and consequently, in order to find troops for such Provinces, we must maintain a force which is generally available for ordinary duty.

We have localized our Goorkha Regiments, because of the expediency of keeping Goorkhas in countries and climates similar to those in which they are bred.

But with our reduced Native Army, this has already been proved to be a great inconvenience, and if reduction of corps is to go further in the Bengal Army, I do not see how the Goorkha Regiments can long continue not to take a share in the general movement of the army, for peace duty, relief, &c., &c.

This difficulty seems to me entirely to divest Sir Donald McLeod's proposals of any real substance, and to be prohibitive of the special suggestions made by Lieutenant-Colonel Chamberlain in favour of his own regiment.

It is said by the Lieutenant-Governor that the present system of the Army conduces to destroy the bond formerly existing between the British officers and the sepoys, and that his plans suggest a remedy for this evil.

This must be a matter of opinion, but according to my experience, and the manner in which the patronage of this army has been conducted for a number of years (I cannot answer for the Punjab Force, with which I have had nothing to do), I am disposed to meet such assertions, which are often seen in the newspapers, with a direct negative. I think Sir Donald McLeod would hardly have committed himself to them, had he been aware of the watchful care with which, due regard being had to practical efficiency, it is sought to cause officers to keep to their regimental positions, to obtain advancement in their own corps, and therefore to ensure a real connexion or bond between officers and sepoys.

Such was the object of the continuation of officers in the place of adjutant and, lately, in that of quartermaster, after they had attained the rank of captain.

Such is the object, in which the Commander-in-Chief receives but slender aid from other authorities, when objection is taken to the abstraction of good regimental officers for the performance of duties under the civil administration, sometimes under civil officers, sometimes in cantonments, sometimes in situations for which no military training is in the least required.

It is certainly true that when the principle of establishing a firm bond between officers and men, to which, with the Lieutenant-Governor, I attribute the highest importance, fails in practice, the

fault lies, not in our system, but with authorities who have no thought or care for real military interests, but consider only the passing convenience of their administration and departments.

W. R. MANSFIELD, General,
Calcutta, the 15th March 1870. Commander-in-Chief in India.

(True copy.)

P. S. LUMSDEN, Lieut.-Colonel,
Quartermaster-General.

APPENDIX I.

EXTRACT from "Historical Account of the Rise and Progress of the Bengal Native Infantry, from its first formation in 1757 to 1796." By the late Captain Williams, of the Invalid Establishment of the Bengal Army.

We are now arrived at the year 1796, which forms an important epoch in the history of the East India Company's army.

By the regulations then adopted, with the view, among other points, of amelioration and improvement in the situation of the European officers, that of giving to them an increased degree of promotion and rank, caused a total reformation of the Native corps in regard to the system of authority, interior economy, and payment of the troops.

The whole Native infantry establishment was condensed into 12 unwieldy regiments, of two battalions each; each battalion consisting of 10 companies (two grenadier and eight battalion companies), and each company of two Native commissioned, 10 non-commissioned officers, and 80 privates, as a peace establishment; and the complement of European officers was fixed at one colonel, two lieutenant-colonels, two majors, seven captains, one captain-lieutenant, 22 lieutenants, and 10 ensigns to each regiment. And thenceforward the principle of regimental rank and promotion (to the rank of major, inclusive) was adopted throughout the honorable company's army.

The field officers, captains, and the requisite proportion of lieutenants were appointed to command the companies. The payment of the men was expressly confided to the officers commanding companies respectively, who were declared to be invested with the same authority as is exercised by captains in command of companies in European corps.

Monthly muster rolls, and corresponding pay abstracts were directed to be prepared by the officers commanding companies. A pay hawldar, corresponding to pay-sergeant, was allowed to each company; and on every issue of pay, acquittance rolls, signed by every individual of each company in testimony of having received his full and just demands, were ordered to be delivered to the commanding officer of the battalion, by whom they are laid before the commanding officer of the regiment, and then lodged as records in the regimental office.

The fitness or suitability of the general principles of military arrangement comprised in the regulations of 1796 will not probably be questioned; but it is to be observed that the practical operation of them is rendered nugatory in a very important point by the operation of the collateral rules of the service. Under the previous system all the officers who were attached to corps were always present and effective with them (cases of sickness excepted), but especially those in whose individual hands the powers of authority and command were vested, and which was accordingly not liable to fluctuation or change. Whenever officers returned to Europe, which, however, but seldom happened, they resigned the service, and all officers employed as staff, and in every situation whatsoever out of the line of their regimental duty, were invariably struck off the strength of corps, and their places were immediately supplied by others.

Under the present arrangement, the proportion of field officers and captains, being those in whom the exercise and responsibility of authority and control are essentially reposed, is that of 12 to 20 companies; yet small as even this number is, were they actually retained for the duties of their corps the theory and the practice would be somewhat assimilated; but the whole of the staff of the Government, and of the army, inclusive of a heavy commissariat, with the numerous officers on furlough in Europe, and those employed with local corps, and in all other situations whatsoever are borne on the strength as component parts of companies and corps,—so the result is that a very small portion of field officers and captains remains for the duties of the corps; companies are consequently, for the most part, in the charge of subalterns temporarily, and changing, according to their occasional standing, under the course of events; and thus often devolving to the hands of very young officers whose professional nor local acquirements may not have at all qualified them for such a situation of authority over men to whose character, language, and habits they are yet more or less strangers.

Divided authority too, at best, is ill understood or conformed to by the people of India; and perhaps it may very fairly be doubted whether the reformation introduced by the regulations of 1796 has tended generally to improve the condition of the Native soldiery as it regards their satisfaction, contentment, and attachment to the service; or whether they were not better satisfied, upon the whole, under the old patriarchal system of battalions, commanded by a captain, who was always an old officer, experienced in the language, customs, and feelings of the men, which being duly appreciated, never failed to secure respect for authority and mutual

* Under all those circumstances it has often happened that the officers of all ranks, present with their corps are not in the proportion of one to each company.

attachment. But it must be remembered that this becoming consideration for the character and military virtues of the troops requires a progressive course of fellowship and intercourse for its basis.

Other causes are also to be found for a diminished attachment to the service, or rather of the disposition to enter into it, which formerly prevailed amongst the most suitable classes of the community.

That such a diminution has taken place there seems little room to doubt. The improved condition of their landed property, and the security under which they enjoy their property in the various pursuits and avocations of life may very naturally have produced such a tendency. 2dly. The harassing and often offensive duties on which the regulars have of late years been employed, in the situation which more properly belongs to provincial corps and police establishments; in guarding jails, attending convicts on the roads, or from morning till night in the courts during the trial of prisoners, with a variety of other calls to which they are liable when employed at civil stations, more specially in the ceded and conquered provinces, as well as Benares, where the pressure of such duties has often precluded the annual indulgence of furlough to visit their families, than which the Native troops enjoy no higher gratification; these circumstances may no doubt be reckoned on as having likewise contributed to such a result; so irksome and laborious do such duties often prove, that so far from a state of peace being a state of comparative repose, it is quite the reverse; a Maharatta war, or other arduous campaign, is a jubilee to them, compared with the degrading turmoil of such anomalous employment.

It is true, that modifications have at different times been obtained with regard to some of the most offensive duties alluded to, when their feelings could no longer endure the impolitic and malevolent degradation to which they were exposed; but the regret is, that they ever should have been required—for the impression thus made may, as to the effect in question never be effaced.

A further cause may be stated, and that a very material one also, in the minds of those concerned. In former times, the men and their families derived a considerable degree of consequence from some members of the family being in the military service of the Company Bahadoor, with this further advantage, that in any case of litigation, injustice, or reference in regard to their agricultural or other domestic concerns, the influence or consideration derived from their situation always proved gratifying, and generally led to a prompt hearing and decision, without being obliged to wait indefinite and often very protracted periods of time, under the more tardy forms of judicial procedure which have of late years prevailed.

Thus the sepoy has lost all the advantages, or gratification of that description which he before enjoyed, and with them, perhaps, some portion of his respect for the character or consequence of his officers, who formerly, by letters of application (now interdicted by an ordinance of the local Government) to the civil authorities, generally obtained some favourable consideration toward those under their command, when the domestic concerns of the Native officers or men required any such reference. Nor will they soon forget the indignity offered in some instances to their European officers, and to themselves, by the civil process of summons or arrest having been executed within the limits of their camp or cantonments, on individuals against whom complaints may have been preferred, without the observance of any form of requisition, &c. to the commanding officer.

It may be further observed, that in times past the Native commissioned officers, especially the subadars at the head of companies, possessed more authority and influence than they now do with their respective companies, in proportion as they were more employed instead of European officers.

This consequence has further resulted from the change in the interior economy of the corps, by which the more immediate interference in the control and management of the companies is vested in the hands of the European officers by whom they are commanded and paid: the routine duties of the pay and orderly hawuldars of companies, have necessarily absorbed in a material degree the constant intercourse between the companies and the officers commanding them, of which the subadars and the Native adjutant were formerly the link of communication with the officer commanding the battalion; and hence, perhaps, has arisen a degree of apathy and indifference on the part of the Native officers, especially those who have attained their highest rank, which may more or less pervade the whole machine, by the baneful influence of example.

* * * * *

The pay of the Native troops has not undergone any alteration for a long course of years. The private sepoy receives seven rupees per month in all stationary situations, and eight rupees and a half when marching or in the field; exclusive of half a rupee per month, allotted to the off-reckoning fund, for which they receive one coat, and nothing more, annually. From that allowance, with which, generally speaking, they are very well satisfied, they not only provide themselves with everything they require for food and raiment in all situations, but they also erect cantonments for themselves in all stationary situations, at their own expense; and moreover, there are but few amongst them who do not make considerable savings from their pay in the course of the year, which they carry or remit to their families, for their general maintenance and comfort. Indeed, such is the beneficence of their character in this respect, that when they proceed on foreign service, an extensive official arrangement is adopted on the part of Government, for remitting to the families and connections of the native soldiery a handsome portion of their pay during their absence.

A GENERAL VIEW of the whole Military Force in India, with its Description and Distribution, October 1826.*

Description.	Bengal.	Madras.	Bombay.	No. of European Officers allowed to each Battalion, Regiment, or Corps.	No. of European Officers actually present, as nearly as can be ascertained.	Europeans, Non-commissioned and Privates.	Natives.		Strength of each description of Force.	Number of European Officers for the whole Army, and how disposed of.		
							Regulars.	Irregulars.				
ARTILLERY.												
Horse -	3 Brigades	2 Brigades	1 Brigade	—	—	915	1,192	—	—	If complete, the establishment is 4,577 At present it is short about 400 4,177		
Foot -	5 Battalions	3 Battalions	2 Battalions	23	About 12	5,445	—	947	—			
Golundaunze -	—	1 Battalion	—	—	About 8	—	—	2,508	15,782			
Ditto -	1 Corps	—	—	—	About 9	—	—	3,410	—			
Artillery Lascars	1 " "	1 Corps	1 Corps	None	None	—	—	1,365	—			
Ordnance Drivers	1 " "	—	—	None	None	—	—	—	—	1,400		
CAVALRY.												
Governor-General's Body Guard	1 Corps.	—	—	None	3	—	415	—	—	General Officers, Colonels, and inferior ranks in Europe on furlough, or sick certificate, or absent to places within the limits of the Charter, or for the benefit of their health in India		
Regular Native Cavalry	10 Regiments	8 Regiments	3 Regiments	23	13	—	15,482	—	26,094			
Irregular Native Cavalry	10 Corps	—	1 Corps	None	3	—	—	10,197	—			
INFANTRY.												
European Infantry	2 Regiments	2 Regiments	2 Regiments	23	14	3,486	—	—	—	Employed on the General Staff, or Establishments connected with the Army, and doing duty with Irregular Corps		
Ditto	—	1 Local Corps	—	None	—	235	—	—	—			
Serjts. attached to Eur. Corps, &c.	—	—	—	—	—	460	—	—	—			
Regular Native Infantry	74 Regiments	50 Regiments	24 Regiments	23	8 or 9	—	170,296	11,700	234,212	Leaving efficient Officers for the whole of the Company's regular army Or in the ratio of one efficient officer to 165 men.		
Irregular Native Infantry	6 extra Regts. have been reduced.	5 extra Battalions.	5 extra Battns. and 3 Local Corps.	None	From 2 to 6	—	—	—	—			
Local Infantry	18 Corps	—	—	None	From 3 to 8	—	—	—	—			
Volunteer Battalions	4 " "	—	—	None	About 12	—	—	30,297	—			
Infantry Levies and Escorts	17 " "	—	—	None	1 or 2	—	—	17,938	—			
Provincial Battns. and Mug Levy	17 " "	—	—	—	2	—	—	—	—	1,201		
Pioneers, Sappers, and Miners	2 Corps	2 Battalions	1 Battalion	None	1 to each comp.	—	—	4,575	4,575	KING'S OFFICERS. Light Dragoons - 172 Infantry - 864 1,036 The number absent from their Corps not correctly ascertained.		
KING'S TROOPS.												
Light Dragoons	2 Regiments	1 Regiment	1 Regiment	—	43	2,772	—	Compy's Troops.	280,863			
Infantry	7 Regiments	7 Regiments	4 Regiments	—	48	19,162	—	King's	21,934			
Whole Military Force in India	—	—	—	—	—	—	—	—	303,797			

* Taken from Captain Walter Badenoch's "Inquiry into the State of the Indian Army."

APPENDIX K.

RETURN showing the Number of British Officers present with the Regiments of Native Cavalry and Infantry which took the Field in the Sutlej Campaign in 1845-46, and those Officers who joined from Furlough or Departments.

Corps.	Officers present.					Corps.	Officers present.					Officers joined.					Total.	
	Lieut.-Cols.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.		Lieut.-Cols.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.	Lieut.-Cols.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.		
G. G.'s Body Guard	-	-	1	4	1	6	Brought forward	-	-	-	-	-	-	-	-	-	173	29
1st Light Cavalry	-	1	4	8	4	18	33rd Native Infantry	-	-	-	-	-	-	-	-	-	16	1
3rd "	-	1	4	6	4	14	36th "	-	-	-	-	-	-	-	-	-	17	1
4th "	-	-	4	5	3	12	38th "	-	-	-	-	-	-	-	-	-	15	5
5th "	-	1	3	7	4	15	41st "	-	-	-	-	-	-	-	-	-	17	2
8th "	-	1	3	2	3	8	42nd "	-	-	-	-	-	-	-	-	-	14	3
11th "	-	1	1	5	4	11	43rd "	-	-	-	-	-	-	-	-	-	13	1
Total	2	4	17	33	22	78	44th "	-	-	-	-	-	-	-	-	-	15	2
2nd Irregular Cavalry	-	-	-	-	-	-	45th "	-	-	-	-	-	-	-	-	-	16	1
3rd "	-	-	2	1	-	3	47th "	-	-	-	-	-	-	-	-	-	12	2
4th "	-	-	3	-	-	3	48th "	-	-	-	-	-	-	-	-	-	17	1
8th "	-	-	1	2	-	3	54th "	-	-	-	-	-	-	-	-	-	14	3
9th "	-	-	1	2	-	3	55th "	-	-	-	-	-	-	-	-	-	17	2
Total	-	-	8	7	-	15	59th "	-	-	-	-	-	-	-	-	-	13	1
2nd Native Infantry	-	1	2	5	8	16	63rd "	-	-	-	-	-	-	-	-	-	14	2
6th "	-	-	3	7	5	15	68th "	-	-	-	-	-	-	-	-	-	17	1
7th "	-	-	1	4	4	14	73rd "	-	-	-	-	-	-	-	-	-	16	4
9th "	-	-	1	4	5	11	Total	-	-	-	-	-	-	-	-	-	416	61
11th "	-	-	1	4	6	15	Nusseree Battalion	-	-	-	-	-	-	-	-	-	3	-
12th "	-	-	4	8	4	17	Sirmoor Battalion	-	-	-	-	-	-	-	-	-	3	-
14th "	-	-	1	4	4	11	Shekhawattee Brigade	-	-	-	-	-	-	-	-	-	3	-
16th "	-	-	2	5	3	10	Total Native Infantry	-	-	-	-	-	-	-	-	-	425	61
24th "	-	-	2	5	4	17	Irregular Cavalry	-	-	-	-	-	-	-	-	-	15	-
26th "	-	-	1	4	4	12	Light Cavalry	-	-	-	-	-	-	-	-	-	78	15
27th "	-	-	1	1	4	14	G. G.'s Body Gd.	-	-	-	-	-	-	-	-	-	6	-
30th "	-	-	5	9	5	19	Grand Total	-	-	-	-	-	-	-	-	-	524	76
Carried forward	-	3	6	30	76	58		-	-	-	-	-	-	-	-	-		

RECAPITULATION.

93

Corps.	Officers present.						Officers who joined from Furlough or Departments.						Total.						Strength of Corps in Native Officers, Non-commissioned Officers, and Men.
	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.	Total.	Average No. of Officers present.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.	Total.	Average No. of Officers present & those who joined.					
1 Governor-General's Body Guard.	—	—	1	4	1	6	6	—	—	—	—	—	—	6	521				
6 Regiments Light Cavalry	2	4	17	33	22	78	13	—	1	4	9	1	15	15.5	500				
5 " Irregular Cavalry	—	—	8	7	—	15	3	—	—	—	—	—	—	3	802				
28 " Native Infantry	11	14	72	183	136	416	14.85	—	4	32	25	—	61	17.03	1,162				
3 " " Local	—	1	5	3	—	9	3	—	—	—	—	—	—	3	1,101				
															S. Bn. 1,047				
															S. Bde. 1,734				
															viz. :—				
															N. Bn. 769				
															Cavalry 52				
															Artillery 913				
Total	13	19	103	230	159	524	—	—	5	36	34	1	76	160	600	1,734			

Proportion of European Officers present to the established complement of Native Officers and Soldiers.

Arm of the Service.	At the opening of the Campaign.		After Officers on leave, &c. had rejoined.		At the opening of the Campaign.		After Officers on leave, &c. had rejoined.	
	1 to	87	1 to	87	1 to	80	1 to	69
Governor General's Body Guard	1	87	1	87	1	80	1	69
Regular Cavalry	1	41	1	34	1	431	1	431
Irregular Cavalry	1	260	1	260	1	431	1	431

Adjutant Generals Office 1st July 1875.

Corps.	Officers present.					Corps.	Officers joined.					Total.
	Lieut.-Cols.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.		Lieut.-Cols.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.	
1st Light Cavalry	1	1	4	6	2	14	—	—	1	1	—	1
5th "	—	1	3	4	4	12	—	—	2	1	—	2
6th "	—	—	1	6	3	10	—	—	2	—	—	2
7th "	—	1	3	2	3	13	—	—	—	—	—	—
8th "	—	1	2	6	3	9	—	—	1	1	—	2
11th "	—	—	1	5	4	10	—	1	—	1	—	2
Total	2	4	14	29	19	68	—	1	4	4	—	9
2nd Irregular Cavalry	—	—	1	2	—	3	—	—	—	—	—	—
3rd "	—	1	1	2	—	3	—	—	—	—	—	—
7th "	—	1	—	2	—	3	—	—	—	—	—	—
9th "	—	1	—	2	—	3	—	—	—	—	—	—
11th "	—	1	2	1	—	3	—	—	—	—	—	—
12th "	—	—	1	3	—	3	—	—	—	—	—	—
13th "	—	—	1	2	—	3	—	—	—	—	—	—
14th "	—	1	1	2	—	3	—	—	—	—	—	—
15th "	—	1	1	2	—	3	—	—	—	—	—	—
16th "	—	—	1	2	1	3	—	—	—	—	—	—
17th "	—	—	2	1	—	3	—	—	—	—	—	—
Total	—	4	10	18	1	33	—	—	—	—	—	—
1st Native Infantry	1	—	5	6	5	17	—	—	2	—	—	2
3rd "	—	1	4	5	4	14	—	—	3	1	—	3
4th "	—	—	2	8	6	17	—	—	—	—	—	—
8th "	—	1	3	6	6	16	—	—	—	—	—	—
13th "	—	1	3	8	5	17	—	—	3	—	—	4
15th "	—	1	1	6	6	15	—	—	1	1	—	3
18th "	—	1	3	5	6	14	—	—	2	—	—	—
20th "	—	1	2	6	5	16	—	—	—	—	—	—
22nd "	—	1	4	6	6	17	—	—	1	—	—	1
25th "	—	1	1	6	3	11	—	—	3	—	—	4
29th "	—	—	3	9	5	18	—	—	1	—	—	1
Carried forward	6	7	31	71	57	172	—	—	4	14	2	20

RECAPITULATION.

ARM.	Officers present.							Officers who joined from Furlough or Departments.							Total.							Strength of Corps in Native Officers, Non-commissioned Officers, and Men.
	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.	Total.	Average No. of Officers present with each Regt.	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.	Total.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Cornets and Ensigns.	Total.	Average No. of Officers present and those who joined.		
6 Regts. of Regular N. Cavalry	2	4	14	29	19	68	11.33	—	1	4	4	4	—	9	2	5	18	33	19	77	12.83	500
11 " of Irregular "	—	4	10	18	1	33	3	—	—	—	—	—	—	—	—	4	10	1	33	3	584	
28 " Regular Native Infy.	11	19	74	182	145	431	15.39	—	1	11	—	6	46	—	11	20	85	210	151	477	17.0	1,162
2 " Local "	—	2	—	4	—	6	3	—	—	—	—	—	—	—	—	2	—	4	—	6	3	962
Corps of Guides -	—	—	—	1	—	1	1	—	—	—	—	—	—	—	—	—	—	1	—	1	1	{ Cav. 100 } { Infy. 192 }
Total -	13	29	98	234	165	539	—	—	2	15	32	6	55	13	31	113	266	171	594	—	292	

Proportion of European Officers to the established complement of Native Officers and Soldiers.

Arm of the Service.	At the opening of the Campaign.			After Officers on leave, &c. had rejoined.			Arm of the Service.			At the opening of the Campaign.			After Officers on leave, &c. had rejoined.		
	Regular Cavalry	Irregular	Regular Infantry	Regular Cavalry	Irregular	Regular Infantry	Local Infantry	Corps of Guides	Local Infantry	Regular Cavalry	Irregular	Regular Infantry	Regular Cavalry	Irregular	Regular Infantry
Regular Cavalry	—	—	—	1 to 45	1 to 38	1 to 38	—	—	—	1 to 320	1 to 320	1 to 320	1 to 320	1 to 320	1 to 320
Irregular	—	—	—	1 to 195	1 to 195	1 to 195	—	—	—	1 to 292	1 to 292	1 to 292	1 to 292	1 to 292	1 to 292
Regular Infantry	—	—	—	1 to 77	1 to 68	1 to 68	—	—	—	—	—	—	—	—	—

Adjutant-General's Office, 1st July 1875.

APPENDIX M.

MEMORANDUM on the System of Promotion to the Commissioned Grades of the Native Army of Bengal.

1. As the present system of promotion to the commissioned and non-commissioned grades of the Native army is the consequence and result of the various changes which have occurred in the organization of the army since the mutiny, it seems necessary, in order to arrive at a satisfactory conclusion on the question raised by the late Adjutant-General, to review shortly the position of the Native army immediately after the mutiny, the measures adopted for its re-organization, and the rules laid down from time to time to govern promotions in the commissioned and non-commissioned grades.

2. In November 1857 the Court of Directors requested the Governor General to assemble a Commission of experienced military officers of the three Presidencies to consider questions connected with army reorganization. Lord Canning did not think this practicable, and, contrary to the strongly urged advice of Sir James Outram, decided against the assembly of such a Commission, but resolved to collect replies to certain questions from officers and civilians of experience with a view to founding on them a decision on this all-important subject. Colonel Durand was appointed to collect these replies, but in July 1858 a Royal Commission was assembled in London, which recorded a large mass of evidence and submitted its report in March 1859, and made, among other recommendations, the following bearing on the subject under consideration:—

- I. "That the Native army should be composed of different nationalities and castes, and as a general rule, mixed promiscuously through each regiment."
- II. "That the promotions of Native commissioned and non-commissioned officers should be regulated on the principle of efficiency rather than of seniority, and that commanding officers of regiments should have the same power to promote non-commissioned officers as those vested on the commanding officers of line regiments."

3. Government General Order No. 1277 of 1859, however, appears to be the earliest public notification of an attempt to re-organize the regimental system, by striking out of the lists of the army those regiments which had mutinied, and notifying those corps which had remained either wholly or in part loyal, and whose services the Government proposed to retain. By this order the numbers of

4 troops of horse artillery,
3 battalions of foot artillery,
10 regiments of light cavalry,
59 regiments of regular infantry,
2 regiments of irregular infantry,
6 regiments of irregular cavalry,
And the whole of the Oude irregular force,

were removed from the Bengal army; praise was awarded to those corps which had remained loyal, regulations were laid down for the discharge of men of doubtful loyalty, but no scheme of reconstruction was shadowed forth.

4. Under orders issued by Government early in 1858, levies, to take the place temporarily of the mutinied corps, were raised, and their composition and strength was fixed by the Commander-in-Chief. The general idea in raising these levies appears to have been that they were to be composed, as a rule, of low-caste men, and this was thoroughly followed out in the case of the Mynpoorie levy (now the 35th Native Infantry), in which men of the lowest castes only were permitted to be enlisted. In the levies raised at Bareilly (now the 36th Native Infantry), Shahjehanpore (now 40th Native Infantry), Moradabad, Meerut (now 39th Native Infantry), and Agra (now 38th Native Infantry), sanction was given for the enlistment of two companies of Rajpoots, while the Bijnore levy, which however was not afterwards incorporated in the army, was entirely composed of Rajpoots. From the above it will be observed that the original intention was only carried out in the Mynpoorie levy, which was the only corps in which the enlistment of Mehters, humars, Lodhs, Pasees, &c., was at that time sanctioned. The composition given to these regiments then was but slightly altered in the reconstruction which took place in the end of 1862.

5. In June 1859 Government directed that the establishments of the armed corps of the line were to be gradually reduced to 700 men, and those of the various levies to 600, and that recruiting for all regiments which were above their complement should cease. Any recruiting which was necessary was to be carried on among those classes, of which the corps were at the time composed. In December 1859, recruiting for all Native corps, except Goorkha and Assam regiments, was strictly forbidden, and this prohibition remained in force until the end of 1862.

6. In September 1860, the Commander-in-Chief (Sir H. Rose) submitted to Government a report on the newly raised levies,* and strongly urged the advisability of admitting to the military service men of low-caste. This letter was accompanied by a précis of the reports received from the officers† under whom these levies were at the time serving. Of these officers

Adjutant-General's letter No. 1,613A.

* Akra, afterwards and at present - 38th N. I.
Allahabad - 33rd N. I.
Bareilly - 36th N. I.
Cawnpore - 34th N. I.
Fatehgarh - 39th N. I.
Meerut - 35th N. I.
Mynpoorie - 35th N. I.
Shahjehanpore - 40th N. I.
Moradabad.

† Brigadier Wheler.

Colonel Darvall.

Brigadier Denny.

Major-General Bradford.

" " Campbell.

Sir J. Hearsay.

Lieutenant-Colonel Bruce.

Major-General Bradford agreed. Brigadier Denny pointed out that the fact of low-caste men being accustomed from their earliest childhood to submit to the higher castes was a serious disqualification to them as soldiers, and that the strength of this hereditary and accepted inferiority was evident in the Cawnpore levy, where the low-caste men, though in the majority and aware that the officers were prepared to support them, were unable to hold their own against Brahmans and Rajpoots. Major-General Campbell expressed himself very strongly against low-caste men, and Major-General Sir James Hearsay's approval of them (as soldiers) was but lukewarm.

The order renumbering the cavalry regiments, and admitting regiments hitherto irregular to the list of the cavalry of the fixed establishment was issued in May 1861.

7. The Secretary of State, when commenting on the Commander-in-Chief's Report, observed that the experiment of organizing and maintaining corps exclusively of low caste men had not apparently been generally

Military Despatch No. 73, 8th February 1861.

carried out, and that therefore the opinions submitted could refer only to the mixture and proportions of castes in regiments. Concurring generally in the views expressed on these points, the Secretary of State was of opinion that in such corps a discretion should be left to commanding officers to enlist the fittest men, but that they should be required to submit periodical caste returns, so that any deviation from the authorised proportion of classes might be checked. As the principal military defect of low-caste men seemed to be want of self respect and inability to resist the hereditary claim to superiority of the higher castes, Sir Charles Wood thought it to be worthy of consideration whether the useful qualities of low-caste men might not be turned to account in separate regiments where they would not be depressed by associating with men who, even when inferior in military rank, asserted a social superiority. The Secretary of State in conclusion urged the importance of restricting the recruiting for certain regiments to particular districts, as this appeared to him to be a matter of much greater importance, with a view to check combination, than even the proportion of castes and classes in regiments of a mixed composition.

8. In May 1861, Government issued orders renumbering the regiments of the army, admitting to the line the low-caste levies, fixing the strength of corps, and directing the manner in which the necessary discharges

G. G. O. No. 400 of 1861.

and absorptions were to be carried out. Under this order the regiments of the line were numbered up to 48, but in October of the same year a modification of the numbering was made, the Goorkha corps being

G. G. O. No. 404 of 1861.

withdrawn from the line, and the remaining corps closed up and renumbered, thus making 44 regiments of the line, to which in 1864 was added "Rattray's Sikhs," which then became the 45th Native Infantry.

G. G. O. No. 336 of 1864.

9. In October 1861, an interesting correspondence, conveying the views of the Commander-in-Chief on the subject of army organization, was commenced, and continued until the end of 1862 when Government, although requiring that certain corps should continue class

Adjutant-General's letter No. 1298A of 5th October 1861, and No. 1357A of 19th October 1861.

Adjutant-General's No. 61A of January 1862.

Adjutant-General's No. 4495 of August 1862.

Military Department letter No. 852, of November 1862.

corps, or retain their existing composition, expressed a general concurrence in the proposals of the Commander-in-Chief, authorized effect being given (generally) to them, and directed that recruiting should commence as early as possible.

10. In this correspondence the Commander-in-Chief (Sir H. Rose) expressed himself strongly in favour of a mixed composition in the "personnel of all Native corps cavalry and infantry to the greatest extent possible (including even Goorkha regiments)," and thus his views were in accordance with those of the Royal Commission which sat in London in 1858-59. His Excellency at the same time pointed

Paragraph 2.

out that there were three ways in which a mixed composition could be given to the army:—

I.—That a regiment should consist of men of different races and castes, without any separation of the different castes or classes into companies.

II.—That a regiment should consist of companies of different races or castes.

III.—That each regiment or battalion should consist of soldiers of the same caste, tribe, or nationality.

Sir H. Rose was himself in favour of the second method, but considering that the relative merits of this method and of the first (general mixture) were open to much discussion, he was not prepared to recommend the substitution of the second for the first, in those cases where the latter was found to work well. The third method does not appear to have received much consideration, but was dismissed as being only feasible when worked in brigades, and therefore unsuited to

Peshawur Division, No. 126 of July 1860.

India. Major-General Sir Sidney Cotton strongly urged the adoption of the last-mentioned system (regimental), while the 1st and 2nd (general mixture and class companies) were as strongly supported by Brigadier-General Chamberlain and Lieutenant-Colonel H. B. Lumsden.

11. The various arguments, for and against each system, were conveyed to Government in May 1862, but although the disadvantages of the "general mixture" and "class company" systems were by no means ignored, the Commander-in-Chief still held to his previously expressed opinion, that these systems afforded the greatest security against combination or plotting in the Native army.

12. In sanctioning the adoption of the new organization, Government ruled as follows :—

"The promotion should of course go without reference to caste or race, the senior fit man, whoever he may be, obtaining it. This will be necessary even in the Hindoostanee corps now to be formed into class company regiments, and will for some time cause companies of one class to have officers or non-commissioned officers of another class. This, though apparently inconvenient, may not be without counterbalancing advantages, but as opportunity offers, and by transfers in the regiment, these corps may be gradually brought to consist purely of companies of particular classes."

13. In the end of 1862, and the beginning of the following year, the new organization was brought into force by circular letters to officers commanding regiments of Native infantry and cavalry, and it is worthy of note that in each of these letters, which as a rule directed a mixed composition, it was distinctly laid down that promotions were to go to the senior eligible man without reference to class or nationality, and this ruling, although the wording of it hardly warrants the conclusion, appears to have been accepted as a direction to adopt the old method of seniority promotions, so much so, that even in some corps where class promotions had existed, commanding officers felt themselves bound to revert to the seniority system.

Adjutant-General's letters Nos. 7227, 7235, 7444, 7461. (Infantry) of 1862.
Adjutant General's letters Nos. 51, 52, 53, 84, 91, 140-150 (Cavalry) of 1863.

19th Native Infantry.
21st Native Infantry.
30th Native Infantry.

Secretary of State's Despatch No. 107 of 16th March 1863.
Ditto 179 of 16th April 1863.

army.

In the first of these the Secretary of State, while concurring generally in the views expressed by the Commander-in-Chief, pointed out that the main objects to be borne in mind in a reorganization of the Native army were, first, to equalise the proportions of each race employed ; second, to adopt such a distribution of races and castes as would be least likely to admit of combination, and yet lead to the greatest contentment among the men ; third, to give employment to warlike races. With these objects in view the following classifications, said to differ but slightly from those proposed by the Commander-in-Chief, were suggested :—

- I.—A national or class system, in which all the men of a regiment should be of the same province, race, and creed. Regiments on this system to be the exception not the rule.
- II.—A provincial system, under which regiments should be composed of men of the same province but of different races and creeds.
- III.—A mixed system, the regiments of which would be composed of men of different provinces, classes, and creeds, and divided or not, as occasion required, into class troops or companies.

The Secretary of State at some length compared the merits, as soldiers, of the different races of India, and urged the necessity for employing as few Native soldiers as possible, and for relying implicitly on no particular race or class ; concluding the despatch by strongly advocating the advantages to be obtained by localizing, as far as possible, the Native army of India, and thus while preserving local feelings and prejudices to make all ranks contented and happy in the service.

The second despatch contained approval of the measures sanctioned by the Governor General in Council, as also of the instructions issued by the Commander-in-Chief in giving effect to these measures ; and paragraph on the subject of promotions in the Native army, the real meaning of part of which it seems impossible to understand. In the first part of this paragraph great satisfaction is expressed with the rule laid down to regulate promotion (*i.e.*, that the senior qualified man without reference to caste or race should obtain the promotion).*

* The principle on which this rule is based is unquestionably sound and just, but it will be found necessary in regiments of mixed composition, to apply the rule rather to the more important classes composing the regiment than to the whole corps, to ensure that each class shall be fairly represented among the Native commissioned and non-commissioned officers.

be fairly represented among the commissioned and non-commissioned officers.

15. The class system, as set forth in the letters quoted in paragraph 13, was of necessity an experiment, especially so far as concerned the proportion of classes in individual regiments, and as early as March 1863 (or two months after the first orders were issued), the officer commanding the 11th Bengal Cavalry sought and obtained a modification of the composition of his corps. The

13th Bengal Cavalry followed this example, but their application was refused by Government. From that date until the present, numerous applications have been made, from time to time, by officers commanding regiments for changes of the composition assigned to their corps. Some of these applications have been approved by the Commander-in-Chief and sanctioned by Government ; others, his Excellency has refused, and consequently, though in some cases slightly modified, the constitution of the Bengal army remains at the present day almost identical with that sanctioned in 1862.

May 1863.

16. In 1866-67 the Commander-in-Chief on the urgent solicitation of the officer commanding the 23rd Pioneers, represented to Government the necessity for so far relaxing the seniority rule as to permit the appointment to the commissioned grades of that regiment of Sikhs of higher social position than could be found in the ranks, and Government conceded the point, but expressed a hope it would not be found necessary to fill all vacancies in the commissioned grades in this way.

17. In March 1868, the Commander-in-Chief (Sir William Mansfield) reported to Government, that he was of opinion that the experiment of admitting low-caste men to the army had proved a failure, and recommended that the future composition of the Native army should be modified by the exclusion of men of certain classes, such as Dogras, Bundelas, Aheers, Pasees, Lodhs, Danooks, Koormees, Chumars, Mehters, &c. The Government replied that, though agreeing with the Commander-in-Chief as to the defects and disqualifications of the majority of the castes named, they could not approve of the absolute exclusion of Aheers, Bundelas, Dogras, Goojars, and Malees, but that whenever a commanding officer found any difficulty in obtaining recruits of the authorised classes, he should at once report the fact, in order that the composition of his regiment might, with the Commander-in-Chief's sanction, be modified. This letter from Government was published *confidentially* to commanding officers in an Adjutant-General's circular, dated 26th May 1868.

18. Early in 1871 a question was raised by Government as to whether officers commanding regiments had enlisted men of classes and castes, not sanctioned for their corps by the orders of 1862. A circular was issued, and the replies received showed that these orders had in many instances been lost sight of. The Commander-in-Chief replied to Government to that effect, and stated that the enlistment of unauthorized classes seem to have been, to a great extent, unavoidable, but that the regulations he had issued would prevent a recurrence of the irregularity.

19. A statement made by the officer commanding the 18th Bengal Cavalry, in an application for a change of composition, that "The system of promoting Native officers throughout regiments without regard to the nationality of the troop into which they were promoted," the recruiting of Jats, drew from Government a request to be furnished with further information on this point, as should the practice be as stated by Colonel Smith, it was "opposed to the intentions Government had in view in settling the composition of corps, and was altogether subversive of the policy which underlies that arrangement." This statement is strangely at variance with the instructions conveyed by Government in their letter No. 852 of 1862, and with the strongly expressed views of the Secretary of State on the subject of promotions. It is true that in the ruling of Government above referred to, a system (for the distant future) of class promotions is alluded to, but it is clear that the point insisted on is, that "the senior fit man, whoever he may be, is to receive the promotion;" and this point is equally strongly urged by the Secretary of State. The Commander-in-Chief, however, replied to Government that "this system (seniority and fitness) was the practice in the Bengal army long before he assumed command, but that instructions would be issued which would give effect to the intentions of Government." His Excellency, however, pointed out that "a system of class promotions, while removing one evil would occasion another in the discontent which would inevitably ensue from the frequent supersessions which must take place among individuals of the same standing and in the same regiment."

20. On the 30th October 1871, with a view to carrying out the wishes of Government, a circular was issued to the commandants of all Native regiments, directing that "vacancies in the commissioned and non-commissioned grades of a regiment, having class troops or companies, shall be filled up by men of the same class as that in which the vacancies have been taken place." Thus the system of promotion in the Native army, fixed by the Secretary of State in 1862, was at the request of the Government of India modified, and the system now in force, promotion by classes, established.

21. Early in 1872 the Secretary of State requested that he might be furnished with copies of any orders or instructions which had been issued since 1857, on the subject of the selection and promotion of Native officers. A list of the general orders and circulars bearing on the question was forwarded to Government, and from these it appeared that, between 1857 and 1872, the following important rulings had been given:—

I.—That the senior fit man, without reference to caste or class, should be promoted.

Adjutant-General's Circular No. 7519, 26th December 1862 (vide also para. 11.)

G. G. O. No. 280 of 1864.

Government letter No. 253 of 7th February 1867.

Adjutant-General's Circular No. 2146N of 30th October 1871.

Adjutant-General's Circular, 25th June 1872.

II.—That commanding officers might disrate Native commissioned officers.

III.—Sanctioning the introduction of a higher element into the commissioned grades of the 23rd Pioneers.

IV.—Directing class promotions.

V.—Authorising the direct appointment of Native gentlemen of warlike races to the commissioned grades of the army.

22. The Commander-in-Chief directed that officers commanding regiments should be called on

Adjutant-General's Circular No. 2560A, 26th July 1872 (case 90A of 1872).

to report on what system they had acted in making promotions, and how that system had answered. The replies to this inquiry showed, as was to be expected, a great diversity of opinion, and contained many suggestions and proposals in connexion with the subject of promotions in the Native army. Owing to the diversity of views expressed it is not possible, with absolute correctness, to arrive at a distinct set of figures, but approximately the result of the inquiry as to the system of promotion in force, appears to be, that in—

THE CAVALRY,

11 regiments promoted by seniority coupled with fitness.

6 ditto promoted by selection.

2 ditto had no decided system.

—
19

IN THE INFANTRY,

34 regiments promoted by seniority (and fitness).

10 ditto promoted by selection.

5 ditto by other systems or without any fixed method.

—
49

A large number of commanding officers approved of seniority, if coupled with fitness, being the rule throughout all grades; but some recommended selection for the non-commissioned grades, and seniority (coupled of course with fitness) for the commissioned grades. The officer commanding the 11th Native Infantry pointed out, that if high military qualifications alone were sought, promotion by seniority was not likely to secure them; but if contentment among all ranks was valuable, the system had much to recommend it. The officer commanding the 32nd Pioneers, while recommending that unfettered powers of selection should be vested in commanding officers, doubted whether a general adoption of such a system would be for the good of the service. The officer commanding the 23rd Pioneers considered free and judicious selection would be popular, and that the power to make selections would add much to the influence and authority of commanding officers, and cause zeal and emulation throughout all ranks. The officer commanding the 2nd Goorkhas considered promotion by seniority the only system suited to Goorkha regiments. Several commanding officers recommended direct commissions being granted to Native gentlemen; and some advised the establishment of military colleges and competitive examinations. There were various other opinions expressed, and suggestions made, but speaking generally the above-quoted answers may be accepted as types of the whole.

23. The opinions thus elicited were forwarded to Government with an expression of the Commander-in-Chief (Lord Napier of Magdala's) opinion "that when the system of class promotions had time to "develope itself, the efficiency of the Native army would "proportionately increase." His Excellency also drew attention to the pension rules, "which he "considered should be so modified as to prevent the necessity for retaining in the service Native "officers who were hardly equal to the active duties of their profession."

24. This letter was forwarded to Government in October 1872, and no further action has been taken in the matter, and consequently although the course sanctioned by Government in the case of the 32nd Pioneers (paragraph 16) may almost be accepted as an acknowledgment that low-caste men are unfitted for the commissioned grades, promotion in the Native army should be governed by the rules promulgated in Adjutant-General's circular No. 2146N of 30th October 1871.

Vide paragraph 16.

H. BROOKE, Lieut.-Colonel,
Assistant Adjutant-General.

October 21st, 1874.

CORRESPONDENCE relating to the COMPOSITION of the NATIVE ARMY.

Proceedings of the Government of India in the Military Department for November 1862.

No. 721.

From Lieutenant-Colonel W. Mayhew, Adjutant-General of the Army, to the Secretary to the Government of India, Military Department,—(No. 1298A, dated Head-Quarters, Calcutta, the 5th October 1861.)

As the time has now arrived for transferring to Native regiments the supernumeraries that have accrued from the disbanded corps, and of completing them with recruits, the Commander-in-Chief would avail himself of the occasion to again point out the great advantage to be derived

from a mixed composition in the *personnel* of all native corps of cavalry and infantry to the greatest extent possible.

His Excellency has gone deeply into the subject, and is persuaded that a mixed composition must necessarily be a guarantee for the suppression of any spirit of disaffection or conspiracy that might be attempted in a Native corps. The general opinion of the most experienced officers of the Bengal army is, that this mixture should be carried out by companies of various castes and tribes, and not by a general admixture of men of all-classes in corps at large.

The few old regiments of the line still remaining are composed of the very same classes as obtained before the mutiny, but all the new levies are of a mixed composition; and his Excellency very strongly recommends that companies of men of separate castes and races, and often of country, be introduced into the Native army, both in the Hindoostanee and Punjabee corps, as the old men die out.

With respect to the Goorkha regiments, in which nationality has been preserved very closely, it is believed the Government is averse to any change; but his Excellency cannot agree to a principle so full of risk, and he ventures to be of a different opinion, and to instance in support of his views the conduct of the Nusseeree battalion during the mutiny. As these corps are generally stationed in the hills at isolated cantonments, any disaffection on their part would be doubly dangerous to the peace of the country.

The Assam and Sylhet corps are similarly isolated; but the Commander-in-Chief would advise Government that they should not be allowed to remain local longer than the difficulty of effecting their relief may render necessary.

No. 722.

From Lieutenant-Colonel W. Mayhew, Adjutant-General of the Army, to the Secretary to the Government of India, Military Department,—(No. 1357A, dated Head-Quarters, Calcutta, the 19th October 1861).

IN continuation of my letter to your address No. 13A of the 12th instant, the Commander-in-

No. 126, dated 26th July 1860.

Chief desires me to say that he thinks it may be interesting to Government to peruse a letter (as per margin) which Major-General Sir S. Cotton voluntarily addressed to his Excellency last year on the receipt of a circular requesting him to watch and report any manifestation of unfavourable feeling in any Native regiment under his command.

2. His Excellency does not apprehend, from what he knows of the sentiments of Government, that they will agree with Sir S. Cotton that the mixed composition of the Native army should be regimental, that is, that each corps should consist of a caste or race, with the view to its being antagonistic to another corps of a different caste or race.

3. As the general subject is very important, the Commander-in-Chief thinks that it is desirable to enter into a further detail respecting it.

4. I am to observe that all officers whom his Excellency has consulted and whose opinions he has heard are in favour of mixed composition, of which there are three descriptions:—

1stly.—General composition, *i.e.*, that a regiment should consist of men of different castes or races, without any separation of the different castes into companies.

2ndly.—Company composition, *i.e.*, that a regiment should consist of companies of different races, each company composed of a caste or tribe.

3rdly.—Regimental composition as recommended by Sir S. Cotton, *i.e.*, that each regiment or battalion should consist of soldiers of the same caste, tribe, or nationality.

5. In the Bombay army the general composition is the rule, and it is warmly supported by first-rate officers, amongst them Colonel Malcolm, C.B., commanding the regiment of Mahratta Horse.

6. In Bengal the company composition is the rule, and general composition is the exception.

7. The Commander-in-Chief has before had the honour to say that he prefers, on the whole, the company composition; but, on the other hand, so many good officers prefer the general composition, which has worked well in the Bombay army, but the relative merits of both systems are so open to discussion that his Excellency is of opinion that where the general composition exists and works well, he would not be disposed to disturb it for the purpose of introducing the company composition.

8. The prominent advantage of either system is, that in the general composition, confederacy or conspiracy is more difficult, because more under the supervision and eye of a rival, or at any rate different race or sect.

9. The advantage of the company composition is, that a fraction of a corps may be tainted, without the other parts being affected; that the rivalry or antagonism of different sects is not rubbed away or weakened by general mixture, and that whilst the low-caste man can keep up his social independence in a company composed of his own caste, he would, if the mixture were general, succumb to the overwhelming influence of the Brahmins or high-caste men.

10. The regimental mixture to work well involves the necessity of regiments being concentrated in brigades, and as in India brigades are seldom to be found except at the head-quarters of divisions, the system cannot come into operation, to say nothing of the difficulty the Quarter-master-General would experience in being always able to arrange that a brigade should be formed of antagonistic regiments.

11. The Commander-in-Chief wishes to modify his opinion as conveyed in my letter of the 12th October that a mixed composition should be introduced into the Goorkha regiments; he would except the 17th regiment (Sirmoor), because he considers the Government, chiefly on account of their excellent conduct before Delhi, held out hopes to them through their commanding officer that they were to retain their nationality and form a Goorkha colony.

No. 723.

From Major-General Sir S. Cotton, K.C.B., Commanding Peshawur Division, to the Adjutant-General of the army, Calcutta,—(No. 126, dated Murree, the 26th July 1860).

CONCLUDING from the recent confidential circulars from your office that there exists just and reasonable grounds for anxiety on the part of the Government regarding the state of discipline of the Punjabee portion of the Native army, I deem the present a fitting opportunity for submitting for the consideration of his Excellency the Commander-in-Chief the following suggestions, the adoption of which I believe would render the organization of this part of the Native army of a more trustworthy character than at present, without affecting either its goodwill or efficiency.

2. The first measure I propose towards the attainment of this end is to produce and bring into operation that feeling of antagonism naturally existing between the castes or races of which the Native army is composed, by the formation of corps of distinct races, so that one would become an effective check on the other.

3. I would recommend therefore the gradual conversion by voluntary transfers of the present mixed corps into homogeneous regiments wholly composed of men of one race and caste, and drawn as far as possible from the same province.

4. Thus regiments of Malwa Sikhs, Manjha Sikhs, Dogras, Muzbees, Affreedees, Punjabee Mussulmen, &c., would be established.

5. The separation of castes by corps would conduce so much to the comfort and happiness of the Native soldiery, that there could be no difficulty in carrying it out, and I believe that it would render the service more popular.

6. It might be expedient in some cases to remove a corps for a time towards its own part of the country, which would not only increase the number of transfers, but would impart to it its own provincial tone and character.

7. Corps thus formed would very soon acquire a feeling peculiar to their own race or religion, while they would lose all sympathies with other regiments; the animosities of caste would come fairly into play, and combination between regiments rendered almost impossible; disaffection and mutiny might take place in one corps, but it is not likely under the proposed system that it would extend beyond it.

8. In the present organization of the Native army any seditious feeling taken up by one corps would naturally be conveyed to another and spread over the whole army, because the same composition runs for the most part in all regiments.

9. In many of the newly-raised Punjab regiments it is true that the companies are formed of distinct races; but this at the best is a very partial improvement on the old system of mixing up all classes, and does not answer the object in view, inasmuch as the companies are scarcely removed from one another and the men are still associated together on duty and in the lines.

10. Besides, soldiers incorporated together in a regiment, and serving together in quarters, in the field, and in all the various circumstances of military life, however different in race or religion, become linked together by a strong feeling of regimental brotherhood, which modifies very considerably their national animosities or prejudice of caste.

11. I urge therefore the separation of castes and races by regiments as an important measure, by which alone the antagonism can be preserved, and by which, with a due regard to the disposition of regiments, the most effectual check against combination is secured.

12. The second proposal I have to make is to diminish the strength of all infantry corps to about 700, including all but the commissioned ranks, and to form them into eight companies; I recommend this on the ground that natives whenever called together in large numbers acquire a notion of strength, which in itself is dangerous and tends to disaffection. With such reduced numbers as proposed every individual of a corps would come more closely under the eye of his commanding officer; fewer European officers would be necessary, and the corps would still remain useful and efficient for any description of service.

13. A third point worthy of consideration is relative to the power vested in commanding officers for the punishment of crime. The provisions of Act VI. of 1860 give to commanding officers the powers of a district court-martial, and as far as the Hindoostanee regiments are concerned, it is a good improvement on the old system; but it does not form a sufficient substitute for the magisterial powers vested in commanding officers of Punjab regiments by the Punjab Government, which enabled them during the crisis of the mutiny so successfully to raise and maintain corps in a state of discipline. Their powers extended to three years' imprisonment with hard labour, and included also fine, which, although inapplicable to European soldiers, is still a most useful punishment with natives in all neglects of duty and minor offences.

14. I learn from your Confidential Circular, No. 1,327, dated 6th July 1860, that his Excellency the Commander-in-Chief has determined that officers selected specially for their qualifications shall henceforward be appointed to the command of these corps. Such being the case, I would recommend the fullest powers possible being vested in them; for the native respects power only.

The commanding officer should in his own corps be the representative of the power of Government, and beyond him there should be no appeal as far as the non-commissioned officers and privates are concerned, and even in the cases of the commissioned officers his authority should on all occasions be supported; such powers as these, wielded with decision and judgment, can alone, in my humble opinion, ensure that necessary control over the hardy and brave but fanatical and dangerous races of which these corps are composed.

15. The commander being thus furnished with full powers to control his regiment, I should hold him alone responsible for its discipline, efficiency, and for the preservation of its good-will; but I would summarily remove an officer from his command if his corps fell into disorder, or if he showed himself unfitted for it by a want of judgment, zeal, or decision.

16. I would, in the next place, suggest the expediency of introducing more extensively into the commissioned grades of the army native gentlemen of respectable families, being convinced that the good conduct of a corps, in quarters as well as in the field, is more certainly to be ensured and depended upon when the discipline is carried out by the means of men who command the respect of the lower ranks. I do not recommend the total exclusion of men from the ranks who have shown themselves specially deserving of promotion; but that, as a general rule, the commissioned grades should be filled by men of known respectability.

The Native officer rising from the ranks and of low origin is never respected by the men; he has but little influence over them, and when detached from his regimental head-quarters, is in general found pandering in an unworthy way to their wishes by allowing all kinds of neglects and irregularities.

17. Lastly, I would recommend organizing as far as possible permanent brigades composed of one European and two Native corps of different castes, so as to bring the latter more in contact with, and at the same time more under the control of, the European regiment, while such an arrangement would offer great security to Government. The association between the European and Native soldiers which would follow would be productive of the best results, and in a force composed in this manner combinations would, I believe, be impossible.

18. In conclusion, I trust I may not be considered presumptuous in thus offering my views on this very important subject, deeming it the duty of every officer holding a responsible command in the army to submit the results of his own observation and experience where such may appear to be for the good of the service. I have not hesitated to lay before his Excellency the Commander-in-Chief the foregoing proposals, well weighed and considered, which, if carried out, I believe would place the organization of the Native army on a thoroughly safe and trustworthy footing.

No. 724.

FROM Lieutenant-Colonel E. B. Johnson, C.B., Officiating Adjutant General of the Army, to the Secretary to the Government of India, Military Department,—(No. 61A, dated Head Quarters' Camp, Peshawar, the 29th January 1862).

IN continuation of my predecessor's letter to your address, No. 1,357A, of the 19th October last, and with reference to previous correspondence on the question of the composition of Native regiments, I have the honour, by direction of the Commander-in-Chief, to state, for the information of Government, that his Excellency has recently been in personal communication on this subject with Brigadier General N. B. Chamberlain, C. B., commanding the Punjab Irregular Force, and Lieutenant-Colonel H. B. Lumsden, C.B., commandant of the corps of guides, and that the opinions of these officers are in accordance with and completely confirm his Excellency in his conviction, that the composition of Native regiments should be mixed.

2. Both Brigadier-General Chamberlain and Lieutenant-Colonel Lumsden,—who, I am to state, have given Sir Hugh Rose every proof of confidence and good-will,—inform his Excellency that they consider the mixed composition to be most necessary, and that the Guides, a corps which the Commander-in-Chief saw at Hotee Murdan, are constituted on this principle, as will be seen from the accompanying memorandum exhibiting their composition. Thus the cavalry, consisting of four troops, have one of Persians, one of Pathans, a third of Sikhs, and the fourth of mixed Hindoos. In the infantry, of which there are eight companies, the first is composed of Dogras, the second of Pathans, the third of Punjabees, the fourth of Afreedees, the fifth of Goorkhas, the sixth and eighth of Sikhs, and the seventh of all these tribes, mixed with Kafirs.

3. These officers state that they were induced to decide on this mixed composition for the best of all reasons—experience. Some time ago, when engaged in operations against certain Mahomedan tribes in the mountains, the Guides being at the time all, or principally, Mussulmans, an instance occurred on one occasion which proved in a very marked manner the danger of homogeneous composition. Some delay took place on our side before we were in a position to attack, which the enemy at once took advantage of, and endeavoured to induce the Guides to fraternise with them by appealing to their religious feelings; the attempt was sufficiently successful to cause anxiety to Brigadier-General Chamberlain and his officers, and it was found necessary to engage the Guides at once, to prevent this sympathy from extending further.

4. It was to prevent any similar risk for the future that the Brigadier-General, with the advice of his officers, determined on abolishing the homogeneous composition, establishing in its stead the mixed organization in regiments; and so far has it been considered advisable to adopt this course, that even in the Sikh regiments of the Punjab irregular force one half of each corps are not Sikhs, but are composed of different races, the other half being Sikhs, to keep up the national character of the regiment.

Memo. of the Composition of the Corps of Guides.

Cavalry	4 troops established strength, 4 Ressaldars, 4 Ressaidars, 8 Jemadars, 8 Kote Duffadars, 48 Duffadars, 4 Trumpeters, 280 Sowars, 8 Camel Sowars. Total, 364 Sabres.
Composition	1st Troop Persians (Kuzilbashees). 2nd " Pathans. 3rd " Mixed Hindoos. 4th " Sikhs.
Infantry	8 Companies established strength, 8 Subadars, 8 Jemadars, 40 Havildars, 40 Naicks, 16 Buglers, 600 Sepoys. Total, 680 Rifles.
Composition	1st Company Dogras - Kangra and Jummo. Eusufzaies. 2nd Company Pathans - Khuttucks. Mommuds. 3rd Company Punjabees - Gilzies. Mussulmans. 4th Company Afreedees - Muclickdeen Kheyl. Kummer Kheyl. Kumbur Kheyl. Kokee Kheyl. Sepaie Kheyl. Bussee Kheyl. Adum Kheyl. Zukha Kheyl. 5th Company Goorkhas. 6th " Sikhs, Manja and Mulwai. 7th " The above tribes mixed with 7 Kafirs. 8th " Sikhs, Manja and Mulwai.
Murdan, the 17th January 1862. (Signed) H. B. LUMSDEN, Lieut.-Col. Commdg. Guides.	

No. 725.

From Lieutenant-Colonel E. B. Johnson, C.B., Officiating Adjutant-General of the Army, to the Secretary to the Government of India, Military Department,—(No. 227, dated Head Quarters, Simla, the 1st May 1862).

I AM directed to acquaint you, for the information of the Right Honourable the Governor-General in Council, that on receipt of your telegram of the 23rd ultimo, sanctioning the completion of the 5th regiment Native infantry, the Commander-in-Chief proceeded instantly to carry out its instructions, and for this purpose called for the returns of remnants of disbanded regiments. On looking over the list of the 5th Regiment Native infantry, his Excellency found the numbers to be as follows:—

5 Subadars.	48 Naicks.
10 Jemadars.	14 Buglers.
26 Havildars.	121 Sepoys.

2. Taking into consideration that the races which composed these numbers had behaved with fidelity during the mutiny, for which reason the regiment had been retained, the Commander-in-Chief thought it advisable to adopt in this corps the "class company" composition, because the remnants amount to the strength of about 2½ companies; and as these men would probably prefer to remain together in their present companies, his Excellency considered it would be a gracious and proper act to leave them as they are, undisturbed, in two companies.

3. If the system of "general composition" had been adopted for this regiment, that is, that every company should be composed of a great variety of races and castes, the present companies of the regiment would have been broken up, and the men composing them have been dispersed among the eight companies forming a regiment.

4. Besides Sir Hugh Rose, after a long and most mature consideration (some three or four years) of the question of the composition of regiments, and having sought for and listened to most patiently the opinions of the most experienced officers on this subject, has, for reasons which he now submits to Government, come to the conviction, that although there is but one opinion that it is indispensable for the good conduct of the Native army that its composition should be a thorough mixture, yet on the other hand the opinions are so varied and different as to the mode or system of that mixture of composition, that it would be better and safer that the Government of India should not adopt for the army any one particular mode or system of composition, but allow of the general application of all these systems of mixture.

5. The Commander-in-Chief having adopted, for the reasons stated, therefore, the system of the "class company" composition for the 5th Native infantry, proceeded to look at the returns of remnants in the Adjutant-General's office, in view to the completion of the regiment on the following composition:—

- 2 Companies of the old regiment as now existing.
- 1 Company of Sikhs.
- 1 Company Punjabee Mussulmans.
- 2 Companies of low-caste Hindoos.
- 1 Company of Goorkhas or Hill-men.
- 1 Company of all races or castes.

But it appeared from the return of the remnants and the statement of Captain Fraser (officiating Deputy Adjutant General), who had drawn it up, that it would be scarcely practicable to complete a company of the particular castes above specified, from these remnants, not only on account of the paucity of the numbers, the whole amounting to only 352 Sepoys (of whom upwards of 200, moreover, were men of the old regular regiments not to be brought into the corps), but also because the localities where these remnants are stationed are, in most instances, so distant from the 5th Native infantry, that great inconvenience and loss of time must ensue before they could be collected at Umballa; an inconvenience which would be spared, if, as Captain Fraser had arranged, the men were to be drafted into the regiments at or near to the stations where they are now located.

6. Having stated therefore the causes which render impossible the immediate completion of the regiment, the Commander-in-Chief ventures to submit to Government, in detail, but as shortly as possible, the four great systems of mixture of composition of the Native army, advocated by the greatest authorities. Each is supported by an equal number of such able men, and the arguments which they use are respectively so good, that to decide between them in favour of one particular system is not very easy, and would, the Commander-in-Chief thinks, not to be very politic, more especially as the ground and basis of all these systems are one great culminating cause,—mixed composition,—on account of the just dread of Native combination against British power in India. But it will be seen that one of the systems, the "Regimental," though excellent in principle, is impracticable on account of the present reduced state of the Native army.

7. The four systems are—

Firstly.—"General mixture," that is, mixture of different races and castes throughout the companies of regiments; in other words, that each company should consist of a variety of races and castes. This may be called the Bombay system, and is strongly advocated by Colonel Malcolm, a first-rate Bombay officer, commanding a Bombay Native brigade. Colonel Malcolm, in order to make it understood how completely he wishes this system to be general, designated it as the "plum-pudding mixture."

In the Bengal army, two excellent officers who greatly distinguished themselves at Lucknow, Major Wilson, commanding the 7th Bengal Cavalry, from whom a report on the subject lately received is enclosed, and Major Langmore, commanding the late Allahabad Levy, are in favour of this composition.

8. It is objected to this system—

Firstly.—And I use the words of a good authority, Colonel Coke, that "by mixing the castes in one corps, they become amalgamated, and make common cause, which they never would do if kept in separate corps."

Secondly.—That the low-caste men, in consequence of being in a close contact with his religious superior, the Brahmin, almost invariably of a far higher order of intellect, and enjoying a far better social position, becomes submissive to him, and in cases of necessity an instrument to his designs.

9. On the other hand, the advocates of the "General Mixture" will not admit the validity of these objections, except only very partially, and declare that in most instances the contact has a different and a good effect, especially when promotion is given to merit and not to seniority; they say that the constant contact of the Brahmin, or men of high caste with men of low caste, in drill, guards, railroads, and duties of all sorts, of itself neutralises one rule and distinction of caste, namely, that a high-caste man cannot come into contact with a low-caste man without contamination, and they assert that the promotion of a low-caste man, for merit, to the rank perhaps of a Native officer, whilst the high-caste man remains a common soldier, as occurs constantly in the Bombay army, and his Excellency can state from his own experience, with excellent effect, lays low the pretensions of the high-caste, either to infallibility or to superiority. It is not a rare occurrence in the Bombay army, that in the morning the commissioned low-caste man does homage to the high-caste man, a private, and puts him in the guard-room in the evening for an offence, should he be ordered, or should he see right himself so to do. The Commander-in-Chief thinks that a very high caste and very clever Brahmin, a designing man, might do a good deal of mischief in a regiment badly disciplined, composed on the general mixture system; but that this would not occur in a well disciplined regiment, because discipline and ambition would prove themselves superior to caste.

10. It is further urged in favour of the "general mixture," that confederacy and combination which are the parents of mutiny, could with difficulty be carried out when a regiment is composed of a great variety of castes and races, each race acting as a clog and informant on the other; besides, the disaffected caste would fear to enter into a deep-laid, and would hardly be able to organise a wide-spread, conspiracy.

11. There can be no doubt that in the Bombay army the system of a "general mixture" has worked very well; but a condition of it must be promotion for merit, and not for seniority.

12. *Secondly.*—"Company," or as it is called in the Punjab "class company mixture," that is, that each company of a regiment should be of a different race or caste, one of Sikhs, one of Punjabee Mussulmans; another of Goorkhas or Affghans; a fourth of Hindoos, and so on. This sort of mixture is, generally speaking, the rule in the Punjab irregular force, and is advocated there by no less an authority than Brigadier-General Chamberlain; it exists also partially in the Bengal army, and is generally advocated by officers of that army.

13. It is objected to this system, firstly, that it maintains in some degree that which should disappear in the army, "caste," and renders easier and more likely confederacy and combination; because each company being composed of a different caste, could conspire without the fear of detection which must exist in a corps in which the general mixture of races and castes prevails,

and an isolated company, or a company in a very important position, might thus do a great deal of harm before its evil influence would be counteracted by a company of another caste.

14. The advocates of a "class company" mixture argue that the low-caste man, being isolated from the high-caste man in his company, is therefore independent and removed from his noxious influences, should the latter be evilly disposed; that considerable apprehension is at present entertained that the Sikhs, who are now nothing but a protesting element against Hindooism with its caste prejudices, and Mahomedanism with its spirit of domination, are yielding up their (to us) valuable characteristic, and relapsing into their former Hindooism; and his Excellency has been advised by those who know the Sikhs well, not to keep them, for this reason, too long in Hindoostan.

15. In this sense many consider it advisable that the Sikhs should be in class companies.

16. Although the class company system has not had much experience on the whole, it may be said to have worked well.

17. *Thirdly*.—"Regimental mixture," that is, that each of the regiments in a brigade should be composed of one different caste or race; for example, one regiment of Goorkhas, another of Sikhs, another of Oude men, another of Affghans, &c. Sir Hugh Rose does not think that this system has ever been practically tried. It is advocated by two good authorities, Sir Sydney Cotton and Sir Herbert Edwardes; but they modified their opinion on Sir Hugh Rose observing to them that it would be difficult to carry out this system, because in India there are very few stations in which more than one regiment of Native infantry is located. They allowed that a brigade must be concentrated, in order to make the system work well; because if each regiment of a brigade were to be stationed in a different locality, one could not control the other; and one disaffected regiment might effect great harm before a regiment of the brigade of a different race or caste could be brought up against it. His Excellency thinks that this objection is fatal to the adoption of this system in India.

18. *Fourthly*.—The "village system," as the Commander-in-Chief believes it is called, from regiments being composed of the inhabitants of a village or district. The late Lord Elphinstone was very much in favour of this system, because he was a great admirer of its advocate, Sir Hector Munro. Sir Charles Wood is also an advocate of it.

19. An objection to this system is, that as a general system, it is untried for an army; and, secondly, that as an Indian army is recruited from the military races of particular provinces, any cry or cause agitating those provinces would find a re-echo in the regiments composed of the villages of those districts; for example, in the event of a Punjab cry, it would be safer that the Sikh soldiers should be dispersed and controlled in the Native regiments, than that as a little army of Punjab regiments, they should be under the influence of a Punjab cry, and it was seen in the mutiny that the cause or cry of the King of Oude agitated all the villagers of Oude in the regiments recruited from them.

20. On the other hand, Lord Elphinstone, I am to observe, used to argue very ably in favour of the system that a Native regiment, recruited from a village or particular district, is isolated and cut off from the influence of intrigue and disaffection, and had nothing in common with the regiments recruited in a similar manner; that intercourse between villages in India is rare, and that the instances are frequent of inhabitants of one village never having visited another at only a few miles distant from it. That consequently, regiments recruited, each regiment from its village, would sympathise but little with regiments even from neighbouring villages, and not at all with regiments of the mass of the army recruited from districts at a distance; that, consequently, the regiments of an army, in event of a mutiny or insurrection, would, without hesitation, act against each other. A condition of the village system, as stated by Lord Elphinstone, was that the regiments can always return sooner or later to the villages or districts from which they were recruited, which were to be considered their permanent head-quarters and stations. Sir Hugh Rose is of opinion that this condition would make the army too local to be perfectly military.

21. In reviewing these four systems, it will be seen that the third, that is the "regimental mixture," is impracticable on account of the distribution of the army in India.

22. The fourth or "village system," although not the general system, is already in partial adoption; witness the Shekhawattee, Loodianah, and Kumaon regiments, &c., and it is true that these regiments, like all the rest of the army, are regularly recruited; but nothing as yet has been done to divest them of their village characteristics; recruiting only has been stopped, but that is general for the whole of the army.

23. Before going further, the Commander-in-Chief thinks it apposite to forward for submission to his Excellency the Viceroy in Council, an extract from a remarkable letter from Lieutenant Colonel Wilde, C.B., lately promoted to the Corps of Guides, as bearing directly and forcibly on the subject under review.

"The guiding principle in organizing one Native army should be diversity of combination and a strict avoidance of an approach to a uniformity in its social construction. The greater the number of creeds, the wider the nationalities, the more the mixture of races we gather under our standards, the stronger and more effectual will be our hold over these mercenaries. Select a plan and make all regiments of one kind politically, and the whole army (as of late) can be stirred with the same animosities, and swayed by the same madness. Differently organized as to the material, though alike in discipline and uniform, a chance still remains, that where one regiment is ruined by the enthusiastic teaching of a 'moolah,' or tainted with the superstition of a Brahmin, the next corps to it, differently composed, will escape the contagion 'divide et impera.'"

"To elucidate, some corps should be composed of classed, some of mixed companies. In some the Mussulman element should preponderate, in others the Sikh and Hindoo. Again some corps

should be all Goorkhas, others all Muzbees, all Native Christians, all high castes, all low castes. Each has its hour of use according to circumstances and localities, and each is capable of being made to destroy the other."

24. His Excellency begs to add, that Brigadier-General Chamberlain expressed himself to him in the highest possible terms of Lieutenant-Colonel Wilde, as not only a first-rate officer, but also a man of excellent judgment in all matters.

25. It may be right to recall here to the attention of the Government of India, that in a letter lately addressed to you on the subject of the irregular force, the Commander-in-Chief stated that Brigadier-General Chamberlain had informed him that, though he considered it advisable to keep up the national composition of certain regiments, yet, with a view to guard against the danger of homogeneousness, whilst he allowed half the regiment to be Sikh, in order to preserve its nationality, the other wing was composed of different races.

26. Following out this principle, Sir Hugh Rose ventures to propose that in order to keep up the "village system," regiments recruited from villages and districts should be composed on the above system, namely, half from the particular village or district, the other half of recruits drawn from the country generally. The rest of the Native army, not at present recruited from particular villages or districts, might advantageously be composed on the "general mixture," and the "class company" system.

27. Referring to the present state of the Bengal army, it appears that of 48 regiments of Native infantry,

16 are Sikh and Punjabee.

4 Goorkhas.

14 old Poorbeeah regiments, including the Lucknow and Loyal Poorbeeah regiments.

6 are old local battalions and 8 are levies.

28. With a view to balance the systems equally, the Commander-in-Chief would propose that a proportion of the 14 old regular regiments, of the Sikh regiments, and the Goorkhas, should represent the village system.

29. It is for the Government to decide whether the Goorkha regiments shall remain purely Goorkha. The pure Goorkha, as his Excellency has heard from Colonel Reid, and the best authorities on this question, is from Nepal.

30. As regards the "company mixture" and "general mixture," his Excellency proposes that the rest of the regiments should be organized equally on both systems, care being taken that the regiment of an officer, who is particularly impressed in favour of one or other of these systems, should be organized on that system.

ABSTRACT.	
Wanting in all ranks to complete deficiencies in establishments of existing corps	5,085
Supernumeraries in existing corps	560
Total number of all ranks wanting to complete existing corps	4,525
Remnants of disbanded corps of all ranks for disposal	804
Total number of deficiencies	5,321

31. In conclusion, it will be seen from the annexed abstract, that the total number of deficiencies in the Native army (infantry) is 4,525 of all ranks, and that the number available for transfer from disbanded regiments is only 804. It will be advisable, therefore, his Excellency ventures to express his opinion, that recruiting should at once be recommenced, for which measure he solicits the sanction of Government.

32. A report on the composition of cavalry regiments will be sent hereafter.

MEMORANDUM.

At the desire of his Excellency the Commander-in-Chief (personally expressed), with diffidence I submit the following views relative to the future composition of the Native army.

I presume that, as a general principle, it is desirable for Her Majesty's Indian Government to open the ranks of its Native army to all races, tribes, religions, and castes which may desire to enter them and may be endowed with the requisite physical courage and development.

The question then to be considered is—would it be preferable to divide our soldiers recruited from all parts of the country, into homogeneous regiments or troops, each composed of men identical in race, country, religion, and caste; and in associations, feeling, and aspirations, or on the other hand so to break them up as to include in *each* troop or company, portions of the several elements which compose our army as a whole. The former system prevailed almost universally previous to the mutiny, regiments being recruited constantly from the same districts until they became one great brotherhood, and but for the incalculable assistance which this gave to the scheming and clever malcontents who existed in every regiment, and by whom a large majority in it was swayed, there is little doubt no such general rising as occurred in 1857 would have been possible.

As far then as the races and religions are concerned whence previous to the mutiny our army was almost exclusively recruited, experience has proved that it was to the last degree ill-judged to allow them to band themselves together into family regiments. That some advantages may obtain from homogeneity is not to be denied; but they mostly affect individual corps as such, rather than contribute to the well-being and safety of the State; such regiments in time of peace will probably give little trouble and be quiet and orderly. They will be free from religious bickerings and contentions due to partialities, real or imaginary; they will also be likely to fight well when led against the traditionary enemies of their race or religion.

The difficulties attendant on the mutiny surmounted, new elements have been largely infused into the Native army, as a late Governor-General observed in his farewell minute, it is impossible to say even at a time of the most profound peace whence some new danger may not threaten the State. If an outbreak were to occur among the Sikhs, it surely would greatly enhance the

difficulties of our position, were there to be in our army several regiments composed entirely of Sikhs, ready to throw off their allegiance at a moment's notice and on the least temptation. The same holds good of other races and religions. It is no doubt desirable to attract to the ranks of our army, Afghans, Sikhs, Punjabee Mahomedans, and Puthans; races renowned for courage and good physical development. A regiment composed of the old elements combined with these new ones would have great advantages; it would make conspiracy or combination in it being difficult, and its composition would probably defeat such; even if it occurred, there would be that great incentive to excellence a spirit of emulation. They could not as a body be discontented with the part of the empire they were quartered in, as one section would prefer being near their homes, say in Punjab, another near theirs in Oudh. Each commanding officer would have opportunities of becoming acquainted with the views of the several races as represented in his corps, a thorough mixing up of the various religions would have a tendency to conduce a spirit of toleration, while separation must have a totally different effect. The formation of homogeneous regiments is open to the further objection, that it encourages a spirit of independence leaving them where many are drawn from the same source to an exaggerated estimate of their value and services, and even to a belief that they have become indispensable to the State.

By mixing them in troops, rather than having each troop composed of a distinct class, then discipline would, I think, be better preserved; jealous of the influence possessed by each, they would be more prone to report what perhaps would otherwise be screened, and a commanding officer would learn more of what is going on in his regiment and of the state of feeling in the corps, than he is ever likely to do, should the troops be composed each of a distinct class.

(Signed) T. F. WILSON, Major,
Comdg. 7th Bengal Cavy.

Mooltan, the 7th March 1862.

No. 726.

FROM Lieutenant-Colonel E. B. Johnson, C.B., Officiating Adjutant-General of the Army, to the Secretary to the Government of India, Military Department,—(No. 757, dated Headquarters, Simla, the 15th August 1862).

WITH reference to your telegram of the 19th ultimo, I am directed to state, for the information of the Right Honourable the Governor General in Council, that in carrying into effect the proposed arrangements for the future composition of the Native army, as submitted in my letter No. 227, dated 1st May last, the Commander-in-Chief would prefer the enunciation of the decision of Government on this question in the form of a circular rather than a general order, because its publication in a general order would, almost to a certainty, call forth comments in the Native, if not in the European, press, which would be prejudicial, inasmuch that it would be impossible to disguise that the mixed composition recommended to be introduced in the Native army is based on a policy, that policy being in fact one of mistrust of the native character, and to neutralize the chances of combination and conspiracy of Native soldiers against the Government by means of a mixture in regiments of antagonistic races and castes.

2. His Excellency is of opinion that the composition of each regiment should be made known to commanding officers by means of confidential circulars, each commanding officer being specially instructed as to the measures he should adopt for recruiting and carrying into effect the particular constitution that may be decided on for his regiment.

3. With this view the Commander-in-Chief proposes, with the sanction of Government, to issue a confidential circular, of which a draft is submitted for approval; particular and detailed instructions being added in regard to the class from which each regiment will be recruited.

4. As regards the number of regiments to which each of the three systems of mixed composition is to be applied, Sir Hugh Rose would recommend that:—

Firstly. The whole of the Punjab and Sikh regiments, with the exception of the 23rd and 32nd pioneer Corps), regarding which a future reference will be made the 13th (or Shekhawatee) Regiment, the 42nd and 43rd (Assam) and the 44th (Sylhet) regiments shall be constituted on the "district" system already obtaining in those regiments, modified on the principle suggested in the third clause of paragraph 2 of the accompanying circular, and the 26th paragraph of my letter No. 227, that is, half of each regiment to be district, the rest mixed.

Secondly. That the newly raised regiments or levies, nine in number, and three of the older or regular regiments, namely, the 2nd, 3rd, and 4th, shall have the class company system, which already obtains among the former to some extent; and

Thirdly. That the remaining regiments shall have the "general mixture" composition defined in the seventh and four following paragraphs of my despatch above quoted, and in the 1st clause, paragraph 2, of the circular.

5. Thus there will be on the "district" system	18 regiments.
On the "class company" system	12 ditto.
On the "general mixture" system	12 ditto.

6. The Commander-in-Chief has selected the levies for the class company system, because some of them already have this constitution, and moreover because the class company system, isolated bodies, obviates the objection brought against the system of general mixture, that the low-caste men, from being in close contact and mixed up with higher castes, lose their individuality and become subservient to the superior moral and social position of men of higher-caste.

7. The general mixture is recommended for the majority of the older regiments, because they are already partially recruited and organised on that system; and therefore little trouble will be required to introduce it wholly.

8. Sir Hugh Rose has not included the Goorkha regiments in these arrangements as his Excellency believes that the Government have already decided on their composition.

9. Should the Right Honourable the Governor-General in Council approve of this division of systems, and of the circular memorandum attached, the Commander-in-Chief will give such further detailed instructions as may be necessary for carrying out the measure.

10. His Excellency desires me to add, however, that the changes can only be carried out gradually, the existing composition of the several regiments not admitting of the immediate introduction of these changes in their integrity.

11. Meanwhile, with a view of obtaining accurate information as to the classes of which each regiment is now composed, which the returns now sent in do not afford, not being sufficiently comprehensive, his Excellency has called for caste returns from each corps, which will supply all necessary particulars. A copy of the return is enclosed.

12. As regards general mixture, one important fact remains to be elucidated and decided, that is, the number of each class or race which should be allowed in one regiment.

A regiment of infantry consists of 712 of all ranks. The Commander-in-Chief thinks that the rule which would best guarantee the principle of general mixture is that not more than one-seventh of one class should be allowed in a regiment.

13. There is also one most important point in connexion with the composition of the Native army which the Commander-in-Chief desires to submit to the superior attributes of the Government, as being a mainly political question; that is, should the Brahmins, as a sacerdotal race, be admitted into the army, and if so, in what proportion.

14. There are undoubtedly many instances of Brahmins having proved excellent and clever soldiers. On the other hand, there is no doubt that of the race in question, a greater proportion have used their immense, because a religious, influence in a manner which has been most detrimental to the efficiency and discipline of the army, and the Commander-in-Chief believes that the majority of the officers of the greatest Indian experience, consulted by the Government as to the re-organization of the army, recommended that the Brahmins should not be allowed into the ranks of the army.

15. Sir Hugh Rose ventures to think that they cannot claim as a right the privilege all the rest of Her Majesty's subjects have of serving in the army, because they are a priestly race. They are in fact on the footing of the Levites.

16. At any rate, should the Government be pleased to decide that they may be allowed to enter the ranks, the Commander-in-Chief thinks it most desirable that it should be most distinctly laid down in what proportion they should be permitted to enter into the composition of the army. His Excellency must think that any proportion such as that suggested in regard to other classes and races, namely, one seventh in an infantry and one fifth in a cavalry regiment, would be hazardous.

CONFIDENTIAL CIRCULAR MEMORANDUM. X

The Government of India have determined that the composition of the Native army shall for the future be *mixed*.

2. This will be carried out in the following manner:—

I.—The composition of certain regiments will be on the system of “general mixture,” that is, indiscriminate mixture in troops and companies of regiments of all races.

II.—Mixed composition on the system of “class troops” or “companies,” that is, that each troop or company, or two troops or companies, but not more, of a regiment on this system shall be of a different race or caste; for instance,

1 troop or company of Hindoos.

1 “ “ of Goorkhas.

1 “ “ of Sikhs.

1 “ “ of Punjabee Mahomedans.

1 “ “ of Hindostanee do.

1 “ “ of Jats.

1 “ “ of Afredees or other Trans-Indus tribes.

1 “ “ of Hindoos of low or inferior caste, such as Goozurs, Lodhs, Muzbees, Ramdasees, &c., or as the case may be.

III.—The “district” system, that is, that a regiment shall be recruited from a certain district or race, such as the Punjab and Sikh regiments, the Loodiana and Ferozepore regiments, the Shekawatee battalion, &c. This system, although divested of mixture in a great degree as regards individual regiments, is still a mixture with reference to other regiments of the army not so composed.

To obviate the evil, however, arising from homogeneity in these regiments, and on the other hand to keep up as much as possible the advantages of the “district” or national system, among which *esprit de corps* may be classed, half of the troops or companies of a regiment composed on the “district” system will be recruited from its district, and the other half on the “general mixture” system.

3. All these regiments, under whatever system they may be organised, will retain their present designations.

4. The only exceptions to the above rules of composition will be the 1st, 14th, and 15th Regiments of Bengal Cavalry. These three regiments are at present exclusively on the class system, and it has been considered advisable that they shall retain such composition.

5. The Commander-in-Chief has been requested to carry out the details of this measure, and to report to the Government of India his method of doing so.

(Signed) E. B. JOHNSON, Lieut.-Colonel,

Offg. Adj. Genl. of the Army.

To officers commanding divisions and regiments.

CIRCULAR from Lieutenant-Colonel E. B. Johnson, C.B., Officiating Adjutant General of the Army, to the Officer Commanding, (No. 4495, dated Head-quarters, Simla, the 14th August 1862.)

IN substitution of the caste returns now forwarded to the office of the Adjutant-General of the Army, Simla, with the monthly returns of the regiment under your command, I am desired to request that a caste return of the following form may henceforth be appended thereto, and a copy, carefully filled in, forwarded to me with as little delay as possible.

I am at the same time to inform you that copies of this caste return are not required in the office of the Adjutant-General of the Army, Calcutta, to which the form of caste return laid down in general order by the Commander-in-Chief of 3rd August last, is to be regularly furnished as heretofore.

CASTE Return of the _____ Regiment _____ for the Month of _____ 186 _____.

Caste.	Native Officers.								Non-Commissioned Officers.								Drummers or Buglers and Sepoys.								Remarks.		
	No. 1 Company.	No. 2 Company.	No. 3 Company.	No. 4 Company.	No. 5 Company.	No. 6 Company.	No. 7 Company.	No. 8 Company.	No. 1 Company.	No. 2 Company.	No. 3 Company.	No. 4 Company.	No. 5 Company.	No. 6 Company.	No. 7 Company.	No. 8 Company.	No. 1 Company.	No. 2 Company.	No. 3 Company.	No. 4 Company.	No. 5 Company.	No. 6 Company.	No. 7 Company.	No. 8 Company.			
Hindustan.	Christians																										
	Mussulmans																										
	Rahmins																										
	Rajpoots																										
	Jats																										
	Mahrattas																										
	Goorkhas and Hill men																										
	Koormees																										
	Lodhs																										
	Aheers																										
	Goojurs																										
	Guduriyas																										
	Dhanooks																										
	Pasees																										
Cis-Sutlej.	Koormees																										
	Choomars																										
	Mehturs																										
	Hindoos of other Castes																										
	Mussulmans																										
	Sikhs																										
	Brahmins																										
	Rajpoots																										
	Khutrees																										
	Lobanas																										
	Ramdasees																										
	Muzbees																										
	Hindoos of other Castes																										
	Punjab.	Mussulmans																									
Towafas																											
Sikhs																											
Brahmins																											
Rajpoots																											
Khutrees																											
Muhtons																											
Trans-Indus.	Lobanas																										
	Muzbees																										
	Dogras and Hill men																										
	Hindoos of other Caste-																										
Without Territory.		Within Territory.		Here the different Trans-Indus tribes represented in Regiment are to be enumerated, such as Afreedees, Momunds, Eusufzate Pathans, Wuzerees, Sheoranees, Kybercees, Persians, &c. &c. &c.																							

N.B.—Bunghurs to be included under head Mussulman.

In Cavalry Corps number of columns to correspond with number of Troops, and heading "Drummers, &c.," to be altered to "Trumpeters" and "Sowars."

Any castes not named above, are to be included in the proper place, if represented in Regiment furnishing the Return.

Exd.

Adjt.

Regt.

Commanding

Regt.

No. 727.

FROM Lieutenant-Colonel E. B. Johnson, C.B., Officiating Adjutant-General of the Army, to the Secretary to the Government of India, Military Department,—(No. 836, dated Headquarters, Simla, the 28th August 1862.)

WITH reference to paragraphs 1 and 2 of letter No. 506, dated the 14th August 1862, from the Military Department, the Officiating Adjutant-General of the Army is desired to refer Secretary Lieutenant-Colonel Norman, C.B., to this office letters Nos. 757 and 758, of 15th instant, submitting the Commander-in-Chief's final views on the system of recruiting to be in future adopted in the Native army, and to state that on its being notified to this department that his Excellency's recommendations are approved, no time will be lost in allotting to existing cavalry regiments the men of disbanded cavalry corps.

2. In reply to paragraph 3, Lieutenant-Colonel Johnson is directed to intimate that agreeably to the permission contained in general order by the Commander-in-Chief of 30th December 1859, recruiting is being carried on in the four* Goorkha regiments, that the establishment of one is complete, and that of the other three only slightly below its proper complement.

*1st Goorkha Regiment—deficient	Sepoys.
2nd ditto ditto complete.	7
3rd ditto deficient	17
4th ditto ditto	17

No. 728.

FROM Major-General A. Becher, C.B., Quartermaster-General, to the Secretary to the Government of India, Military Department,—(No. 3668, dated Head Quarters, Simla, the 11th September 1862).

I AM directed to forward a copy of a communication, No. 1194C, dated 26th ultimo, from the Secretary to Punjab Government, Department Public Works, conveying the Lieutenant-Governor's approval of the services of the officers and men of the 23rd Punjab Pioneers now employed on the Sutlej Valley roads, and to request that you will submit the same to Government with an expression of the Commander-in-Chief's cordial approbation of the zealous exertions of Captain Chamberlain and Lieutenant Bates, as well as of the men under their command.

I am to take this opportunity of drawing the attention of Government to the opinion expressed by his Excellency through the Adjutant-General of the army, regarding the utility of Pioneer Corps for military employment of an engineering character, an opinion which is fully confirmed by his Honour the Lieutenant-Governor.

FROM Lieutenant-Colonel R. Maclagan, Secretary to Government, Punjab, Public Works Department, to the Quartermaster-General,—(No. 1194C, dated Murree, the 26th August 1862).

IN the Executive Officer's report of progress on the works of the Sutlej Valley road during the month of July, the services of Captain Chamberlain and Lieutenant Bates, as well as of the pioneers under their command now employed upon that road, are very favourably mentioned, I am desired by his Honour the Lieutenant-Governor to express to his Excellency the Commander-in-Chief his sense of the great value of the services both of officers and men and of their zealous exertions during a trying season in pushing on the works of this important road.

No. 729.

FROM Lieutenant-Colonel H. W. Norman, C.B., Secretary to the Government of India, Military Department, to the Officiating Adjutant-General of the Army,—(No. 852, dated Fort William, the 25th November 1862).

I HAVE the honour to acknowledge the receipt of your letter, No. 757, dated 15th August 1862, forwarding a draft confidential circular memorandum relative to the future composition of the Native army in Bengal.

2. In reply, I am to acquaint you that the Right Honourable the Governor-General in Council concurs with his Excellency the Commander-in-Chief in thinking that such changes, as may be contemplated in the composition of the Native regiments will be more advantageously carried out by means of confidential circulars than through the publication of a general order.

3. Any plan now adopted must, I am to remark, be more or less experimental, and subject to modification. When a system has, on actual experience, been found to work well, it may be publicly authorised, and rendered permanent by means of a general order.

4. Before considering his Excellency's propositions in detail, I am directed to premise that two highly important points should be kept steadily in view, viz., the present weak state of many of the regiments, and the present position of those who form them.

5. As regards the first point, and with reference to the unavoidable delays which have occurred in dealing with this most important subject, it must be equally felt by his Excellency, as by the Government of India, that it is of much importance that the Native army should now be recruited

up to its full strength at the earliest possible period, consistently with the means of securing good material.

6. As regards the second point, the Governor-General in Council bears in mind that there are many soldiers of existing regiments which have remained faithful and have done good service during the mutiny, and who consequently possess strong claims to consideration, besides having served much longer than the great majority of the soldiers of the recently raised regiments, his Lordship in Council considers it to be important, therefore, that the existing rights of these deserving soldiers, and the efficiency of the more complete regiments, should not be injured by any violent or sudden change; and is desirous that the position they hold with regard to promotion in their respective regiments shall, in as full a degree as possible, be preserved to them.

7. In this view his Lordship in Council is prepared to adopt, with some modifications, his Excellency's proposals as the basis of a system which is ultimately to prevail generally, but which, on its introduction, should be subordinate to existent and just claims.

8. The Bengal army, I am to remark, falls into three divisions, viz., the Goorkhas and Hill troops, the troops raised Trans-Jumna and those raised Cis-Jumna; four of the first, 16 of the

* 1. The 4th Goorkha Corps
2. 14th, 15th, 16th, 20th, 21st, 22nd, 23rd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st and 32nd = 16 corps raised Trans-Jumna.
3. 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th, 10th, 11th, 12th, 13th, 16th, 17th, 18th 33rd, 34th, 35th, 36th, 37th 38th, 39th, 40th, 41st, 42nd, 43rd, and 44th = 23.

second, and 23 of the third,* but this is of course exclusive of Punjab regiments not under his Excellency the Commander-in-Chief, 11 in number; and it is to be borne in mind that in some of the corps recruited Cis-Jumna, there are soldiers who belong to the Punjab.

It is considered that no alteration need take place in this system of dividing the army; and that the recruits for all the corps included in the 2nd and 3rd divisions, should be raised Trans or Cis-Jumna, as at present.

9. The Native Infantry may be again sub-divided for the purposes of recruiting as follows:—

† 1st, 2nd, 3rd, and 4th Goorkha regiments, 23rd and 32nd Native Infantry = 6.

‡ 1st, 2nd, 3rd, 4th, 7th, 11th, 12th, 16th, and 17th Native Infantry (Hindoostani); 14th and 15th Native Infantry (Sikh) = 11.

§ 19th, 20th, 21st, 22nd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, and 31st Native Infantry (Punjab regiments 42nd, 43rd, and 44th Native Infantry (Assam and Sylhet Corps) = 15.

|| 5th, 6th, 8th, 9th, and 10th (all Hindoostani) 13th (Shekhawatee battalion), 18th, Allipore regiment, 33rd, 34th 35th, 36th, 37th, 38th, 39th, 40th, and 41st Native Infantry (all levies raised in 1858) = 16.

1st. Special corps, as the Goorkha and Muzbee Sikh regiments, six in number.†

2nd. The Hindoostanee regiments that have not dwindled to mere skeletons, nine in number, and the 14th and 15th regiments, which consist almost entirely of Sikhs.‡

3rd. The Punjab regiments raised in 1857–58, and the Assam and Sylhet corps, 15 in number.§

4th. The remaining regiments of the Bengal infantry, which are either now on the class company system, or are so weak that their constitution can be altered to that system without much difficulty. These are 16 in number.||

10. The Governor-General in Council considers that recruiting may at once commence in all regiments, under the following conditions:—

Class 1 or corps specially recruiting from one class or race should continue to confine their enlistment entirely to that class. Class 2, which answer somewhat to the district corps of his Excellency, should continue on the same organization as at present, viz., the Hindoostani corps will recruit from the classes of which they are now composed, and the two Sikh regiments from Sikhs; and the Government is of opinion that no alteration in the constitution of these corps need take place.

The third class should likewise be directed to complete their numbers generally from the classes of which they are at present composed, and may be considered what is termed “general mixture regiments.” It does not appear desirable to lay down minute rules as to the proportion of each class to be enlisted in these regiments, but in those of them recruiting from the Punjab, the Governor-General in Council is of opinion that neither of the two great divisions of which they are composed, Sikhs and Mahomedans (Punjabee or Border), should ever be allowed to exceed one-half the complement of the regiment, and that not more than an eighth of the regiment should consist of Mahomedans from beyond the frontier, while there should be, as far as possible, a proportion of Dogras of an eighth or thereabouts. The Assam and Sylhet corps being intended principally for service in those districts should recruit in their own neighbourhood, and from hill men, but they should be restricted as respects the Hindoostani element to one fourth of the strength of the regiments.

* 33rd, 34th, 35th, 36th, 37th, 38th, 39th, 40th, and 41st Native Infantry.

The last division of corps are proposed to be on the class company system,* nine are already on this system and can recruit in the same manner as at present.

The other seven corps are so weak that there will be no difficulty in forming them into class companies, and they may recruit generally from the classes who take military service in Hindoostan, one or two companies in each regiment consisting of Brahmins and Rajpoots (who are so much alike in appearance and habits), one or two companies of Mahomedans, and the remainder of each regiment of such other classes formed into companies, as his Excellency may think proper. The companies in these regiments which now exist should not be disturbed to the prejudice of the other Sepoys, but gradually completed by recruiting, hereafter, as vacancies arise, to their full strength in the proper class.

11. Under a system of recruiting and organization like the above, the Governor-General in Council is of opinion that sufficient provision is made against too great a preponderance of any one race or class, as well as against too great a uniformity in the composition of the Native infantry, while no great change injurious to the men now serving is in any way involved.

12. The promotions should of course go on without reference to caste or race, the senior fit man, whoever he may be, obtaining it. This will be necessary even in the Hindoostani corps now to be formed into class company regiments, and will for some time to come cause companies of one class to have officers or non-commissioned officers of another class. This, though apparently inconvenient, may not be without its counterbalancing advantages; but as opportunity offers and by transfers *in the regiment*, these corps may be gradually brought to consist purely of companies of particular classes.

13. The Governor-General in Council is anxious that no time should be lost in giving orders for corps to recruit to their proper strength, as the difficulty of the subject has already led to considerable delay; and the circumstance of many corps being so weak renders them quite inefficient, while it overworks the men, at the same time that the cessation of all recruiting must tend to unsettle their minds.

14. The suspension of recruiting for a considerable period must, however, have had the effect of increasing the number of able-bodied young men available for the army; and I am to request that strict orders may be given to enlist none but men whose physical appearance in every respect gives promise of their turning out efficient soldiers. His Lordship in Council believes that the pressure of the times led to many men being enlisted in 1857-58, who are in "physique" not what soldiers should be, but at present there can be no excuse for a commanding officer who enlists any man who is not unexceptionable.

15. In conclusion, I am directed to inform you that, if the Commander-in-Chief approves, the Government are prepared to sanction any one of the present weak regiments of infantry being reformed as a pioneer corps (in addition to the 23rd and 32nd regiments, which are now pioneers) provided the measure will not interfere with the immediate commencement of recruiting.

No. 853.

COPY of the foregoing forwarded to the officiating chief of the Military Finance Department for information.

No. 730.

FROM Major H. K. Burne, Deputy Secretary to the Government of India, Military Department, to the Officiating Adjutant-General of the Army,—(No. 920, dated Fort William, the 26th November 1862).

I AM directed to acquaint you that a telegram to the following effect has this day been despatched to you:—

"The instructions of Government relative to recruiting for the Native infantry to go to headquarters by to-day's post. Government are anxious that his Excellency should direct enlistment to commence as soon as possible after receipt of my letter."

APPENDIX N. ✓

NUMBER of Officers appointed Probationers for the several Staff Corps from 1st January 1870 to the 31st May 1875.

Year.	Bengal.		Madras.		Bombay.		Remarks.
	Appoint-ments.	Ceased to be probationers.	Appoint-ments.	Ceased to be probationers.	Appoint-ments.	Ceased to be probationers.	
1870	50	6	17	3	24	1	
1871	36	6	6	—	20	1	
1872	18	1	—	—	19	1	
1873	17	2	3	3	6	1	
1874	43	2	3	1	12	—	
1875	21	1	—	—	2	—	
5 months }							
Total	185	20	29	7	83	4	

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NUMBER of Officers of Regiments serving in the Madras and Bombay Presidencies appointed to the Bengal Staff Corps since 1871. ✓

Year.	From Madras.	From Bombay.	Remarks.
1871 - -	1	1	
1872 - -	1	—	
1873 - -	1	—	
1874 - -	4	4	
1875 - -	3	2	
Total -	10	7	

NUMBER of Officers of Regiments serving in the Bengal Presidency appointed to the Madras and Bombay Staff Corps since 1871.

Year.	To Madras.	To Bombay.	Remarks.
1871 - -	—	5	One of these rejoined his regiment in Bengal.
1872 - -	—	10	
1873 - -	—	1	
1874 - -	2	5	
1875 - -	—	1	
Total -	2	22	

APPENDIX O.

RETURN of Officers of the Indian Army now holding Military Staff Appointments, but who, not belonging to Regiments, will become unemployed on the termination of their tenure of Staff Employment.

Date of First Commission.	Rank, Name, and Corps.	Date of Appointment.	Appointment.	Date on which Tenure of Appointment will expire.	Regiment to which attached before joining Staff.	Length of Service with Corps.
20th Oct. 1858	Capt. G. C. Jackson, late 2nd E. L. Cav.	4th May 1872	A.D.C. to the Viceroy	4th May 1877	12th Bengal Cav.	Yrs. Mos. 4 6
20th Jan. 1862	Capt. the Hon. R. W. Napier, G. L. Inf.	25th April 1870	A.D.C. to the Com.-in-Chief.	25th April 1876	13th „	5 2
10th Dec. 1839	Col. T. Rattray, C.B., C.S.I., Staff Corps.	5th Mar. 1874	Asst. A.G. Offg. Dy. Adj. General.	10th Dec. 1877 on attaining Col.'s alee.	42nd N. I. -	8 2
11th May 1855	Major H. Thompson, Staff Corps.	25th May 1872	Deputy Asst. Adj. General.	25th May 1877	39th „ -	7 6
20th Jan. 1857	Capt. G. L. K. Hewett, Staff Corps.	[27 Mar. 1874] [30 Sep. 1871]	Off. Depy. Asst. Adj. Gen. Brig. Major.	30th Sept. 1876	2nd Bengal Cav.	10 2
7th June 1844	Col. C. C. Johnson, Staff Corps.	15th Nov. 1874	Dy. Quartermaster General.	15th Nov. 1879	Never served with a Native regiment under present organization.	
20th Oct. 1856	Lt.-Col. C. M. MacGregor, Staff Corps.	6th Mar. 1875	1st Asst. Quartermaster General.	6th Mar. 1880	10th Bengal Cav.	2 9
20th Dec. 1854	Major M. H. Heathcote, Staff Corps.	6th Jan. 1872	Asst. Quartermaster General.	6th Jan. 1877	1st „	1 2
8th June 1855	Capt. H. Collett, Staff Corps.	6th Jan. 1872	Dy. Asst. Quartermaster General.	6th Jan. 1877	21st Nat. Inf. -	13 1
4th Jan. 1860	Capt. H. B. Hanna, Staff Corps.	26th Feb. 1873	Do. do.	26th Feb. 1878	11th Bengal Cav.	0 5
16th Mar. 1855	Major H. A. Little, Staff Corps.	13th May 1873	Do. do.	13th May 1878	37th Nat. Inf. -	0 4
19th Dec. 1860	Capt. J. M. Trotter, G. L. Infantry.	12th Oct. 1873	Do. do.	12th Oct. 1878	24th „ -	10 7
20th Mar. 1855	Major F. W. Boileau, Staff Corps.	18th Oct. 1873	Do. do.	18th Oct. 1878	12th Bengal Cav.	10 5
2nd Oct. 1860	Capt. M. J. King-Harman, Staff Corps.	5th Jan. 1875	Do. do.	5th Jan. 1880	2nd Goorkhas -	1 8
26th Aug. 1858	Lt.-Col. G. T. Jones, Bengal Infantry.	23rd Feb. 1875	Off. Gar. Qr. Mr., Fort William.	- - -	41st Nat. Inf. -	1 5
17th Aug. 1852	Major C. H. S. Scott, Staff Corps.	20th Mar. 1873	Assistant Adjutant General.	20th Mar. 1878	3rd Goorkhas -	0 11
20th Feb. 1850	Major C. W. R. Chester, Staff Corps.	27th Oct. 1874	Do. do.	27th Oct. 1879	4th Goorkhas -	0 9
7th Feb. 1843	Col. A. G. Forsyth, Staff Corps.	28th May 1875	Do. do.	28th May 1880	13th Nat. Inf. -	1 5

Date of First Commission.	Rank, Name, and Corps.	Date of Appointment.	Appointment.	Date on which Tenure of Appointment will expire.	Regiment to which attached before joining Staff.	Length of Service with Corps.	
						Yrs. Mos.	
11th June 1841	Col. W. Gordon, Staff Corps.	8th May 1873	Chief Inspector of Musketry.	8th May 1878	Never served with a regiment under present organization.		
26th July 1856	Lt.-Col. E. J. McNair, Bengal Infantry.	17th June 1874	Dy. A. A. General for Musketry.	17th June 1879	24th Nat. Inf. -	1 7	
8th Sept. 1859	Capt. C. E. D. Branson, Genl. List, Inf.	7th Sept. 1874	Assistant Garrison Instructor.	7th Sept. 1879	26th „ -	4 1	
2nd Oct. 1866	Lieut. H. A. Sawyer, Staff Corps.	15th Sept. 1874	Do. do.	15th Sept. 1879	19th „ -	3 2	
2nd March 1855	Major A. J. C. Birch, Staff Corps.	16th Sept. 1870	Brig. Maj., now Off. Asst. Adj. Gen.	16th Sept. 1875	15th Bengal Cav.	8 6	
4th Feb. 1854	Major R. S. Robertson, Staff Corps.	8th May 1871	Brigade Major -	8th May 1876	13th „ -	0 4	
20th Nov. 1856	Major R. Beadon, late 4th E. L. Cavalry.	25th Oct. 1872	Do. do.	25th Oct. 1877	5th „ -	1 5	
9th June 1848	Lt.-Col. H. Maxwell, Staff Corps.	13th Mar. 1873	Do. do.	13th Mar. 1878	Never served with a Native regiment under present organization.		
4th Aug. 1857	Capt. H. G. Waterfield, Staff Corps.	15th July 1873	Do. do.	15th July 1878	13th Nat. Inf. -	1 1	
12th Dec. 1856	Capt. A. D. Butter, Staff Corps.	15th July 1873	Do. do.	15th July 1878	44th „ -	1 3	
4th Aug. 1857	Capt. R. Morris, 1st En. Light Cavalry.	31st Mar. 1874	Do. do.	31st Mar. 1879	14th Bengal Cav.	1 8	
19th Aug. 1853	Major J. C. Minto, Staff Corps.	4th Aug. 1873	Do. do.	4th Aug. 1878	6th Nat. Inf. -	6 6	
20th Dec. 1857	Capt. J. S. Irvine, late 2nd E. L. Cav.	9th Mar. 1874	Officiating Brigade Major.	9th Mar. 1879	3rd Bengal Cav.	0 1	
20th Dec. 1858	Capt. G. T. Halliday, late 4th E. L. Cav.	25th Sept. 1874	Do. do.	25th Sept. 1879	8th „	0 2	
12th Oct. 1859	Capt. S. B. Home, Gen. List, Infantry.	18th Mar. 1872	Station Staff, 1st Class.	These officers vacate should they proceed on furlough, or avail themselves of any but privilege leave.	13th Nat. Inf. -	1 0	
4th Sept. 1856	Capt. C. R. Cock, Staff Corps.	7th Oct. 1872	Do. do.		30th „ -	2 5	
20th Feb. 1857	Capt. W. E. Chambers, Staff Corps.	11th Aug. 1873	Do. do.		8th and 10th N.I. and 1st and 5th Inf. Hyd. Cont.	1 7	
14th Jan. 1854	Major G. F. Graham, Staff Corps.	4th Oct. 1873	Do. do.		38th Nat. Inf. -	0 9	
20th Jan. 1861	Capt. W. C. Farwell, Genl. List, Infantry.	11th Oct. 1873	Do. do.		30th „ -	1 0	
24th Feb. 1858	Capt. P. Roddy, V.C., unattached.	8th Mar. 1875	Do. 2nd Class		Has never served with a Native regiment under present organization.		
31st Jan. 1860	Capt. F. W. Crohan, Gen. List, Infantry.	1st Nov. 1873	Do. do.		22nd, 7th, and 12th Nat. Inf.	3 9	
20th April 1861	Capt. S. A. Swinley, Gen. List, Cavalry.	6th Mar. 1874	Do. do.		3rd Bengal Cav.	11 4	
16th Sept. 1857	Capt. W. F. Bartleman, late 39th N. I.	17th Mar. 1874	Do. do.		10th Nat. Inf. -	6 4	
20th Sept. 1857	Capt. J. F. F. Cologan, Staff Corps.	1st Dec. 1874	Do. do.		18th „	4 3	
29th Aug. 1853	Major H. McD. De W. Douglas, S. C.	26th Sept. 1872	Do. do.	These officers vacate should they proceed on furlough, or avail themselves of any but privilege leave.	26th „	4 8	
20th Feb. 1857	Major H. R. Wintle, late 28th N. I.	6th Dec. 1873	Ditto 3rd Class		18th „	8 0	
20th Feb. 1850	Major C. W. Fletcher, Staff Corps.	17th Aug. 1872	Off. 2nd Squ. Officer 1st B. C.		16th Feb. 1876	6th Bengal Cav.	0 10
25th Nov. 1854	Major T. C. Graham, late 4th E. L. Cav.	27th Dec. 1871	Off. 3rd Sqn. Officer 2nd B. C.		21st Oct. 1875	4th „	2 0
14th June 1856	Major E. B. Ward, late 48th N. I.	6th May 1874	Off. Wing Officer 24th N. I.		- - -	3rd Punjab Inf.	5 5
27th June 1849	Major J. T. Harris, Staff Corps.	1st Jan. 1875	Off. Comdt. 33rd N. I.		7th Feb. 1876	45th Nat. Inf. -	1 10
6th March 1857	Capt. H. I. Wheler, Staff Corps.	16th Jan. 1875	Off. 2nd in comd. and W.O. 17th N. I.		- - -	14th „	2 0
8th May 1857	Capt. L. Macdonald, Staff Corps.	30th June 1874	Off. Wing Officer, 23rd N. I.		8th June 1875	32nd „	0 3
20th Dec. 1848	Lt.-Col. C. C. Ekins, Staff Corps.	8th Mar. 1875	Off. 2nd in comd. 30th N. I.		16th Jan. 1877	30th „	2 6
12th June 1858	Major R. Worsley, late 15th N. I.	9th June 1874	Off. Wing Officer 36th N. I.		- - -	38th „ 36th „	1 8
11th Dec. 1849	Major W. A. Garden, Staff Corps.	2nd Feb. 1874	Off. 2nd in comd. 3rd do.		10th April 1876	3rd Goorkhas - 16th Nat. Inf. -	0 10 0 11

APPENDIX P.
CAVALRY.

STATEMENT showing the Length of Service of British Officers holding Appointments in Regiments of Native Cavalry in the Bengal, Madras, and Bombay Armies, the Punjab Frontier Force, and the Hyderabad Contingent, on 1st April 1875.

Appointment.	BENGAL.												MADRAS.				BOMBAY.				PUNJAB FRONTIER FORCE.				HYDERABAD CONTINGENT.														
	1st Regiment.	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	1st Regiment.	2nd	3rd	4th	Poona Horse.	1st Sindh.	2nd	3rd	1st Regiment.	2nd	3rd	4th	5th	1st Regiment.	2nd	3rd	4th			
Years.																																							
Commandant -	33	31	34	31	27	34	35	33	31	28	—	22	21	32	25	20	28	34	30	32	29	36	31	31	35	38	34	29	21	26	21	25	33	30	29	24	25	22	
2nd in Command	30	20	27	21	24	21	30	19	25	30	20	20	17	26	23	21	24	19	26	29	34	32	34	—	27	22	25	18	17	16	19	19	20	24	21	20	21	18	27
2nd Squadron Officer -	24	15	20	24	16	16	30	16	18	20	18	17	17	20	25	17	21	17	19	21	27	29	30	21	22	19	20	14	13	14	14	15	18	13	16	19	—	—	—
3rd ditto	17	18	21	19	19	20	16	14	18	17	15	16	16	—	21	18	16	19	13	19	26	17	20	21	16	14	—	15	9	14	13	18	13	16	18	—	—	—	
Adjutant -	19	15	8	16	13	15	15	8	18	16	15	15	14	15	10	15	18	15	15	14	14	11	14	16	15	13	16	10	10	7	11	15	17	15	14	16	13	14	
1st Squadron Subaltern	10	16	12	16	9	17	16	15	16	15	14	10	8	14	17	14	12	14	12	11	19	18	18	16	13	10	17	7	9	6	9	12	12	15	11	20	6	10	
2nd ditto	6	15	5	13	10	6	7	6	14	13	7	7	6	8	8	5	8	9	7	22	15	9	17	7	11	8	7	7	6	6	7	9	8	8	11	—	—	—	

AVERAGE LENGTH OF SERVICE.

Appointments.	Bengal.	Madras.	Bombay.	Punjab Frontier Force.	Hyderabad Contingent.
Commandant -	29	32	30	27	24
2nd in Command -	23	32	21	20	21
2nd Squadron Officer -	19	27	17	17	—
3rd ditto -	17	20	15	15	—
Adjutant -	14	13	12	14	15
1st Squadron Subaltern	13	16	11	12	12
2nd ditto	8	13	7	8	—

APPENDIX Q.

DESPATCHES, Correspondence, and Memoranda of Field-Marshal Arthur Duke of Wellington, K.G.

To the Right Honourable Charles Wynn.

MY DEAR WYNN,

Stratfield Saye, 7th August 1826.

SINCE I wrote to you yesterday I have read that part of Malcolm's book which relates to the military establishments in the East Indies, and I see that he recommends the amalgamation of the armies, the equalization of their pay, and indeed the formation of the whole into one. He attacks the opinion which I entertain of the security which is derived from the division of the establishments.

My opinion is not altered by the perusal of Malcolm's. He is a very clever fellow, who has considered these subjects more than I have, and knows more of them than I do, and particularly of their present state. But Malcolm, like other men, has prejudices. He thinks the Indian army the first in the world; and of all Indian armies, the army of Fort St. George the finest. He knows the pay of the Bengal army cannot be lowered; that of the others must then be raised to the level of that of the Bengal army.

But Malcolm passes over unnoticed two or three little events not much to the credit of Indian armies, as armies, but which ought to have a great influence in the decision of these questions. First, the mutiny of the European officers of the Bengal army in '95 and '96. Secondly, the mutiny of the sepoys of the army of Fort St. George. And thirdly, the mutiny of the officers of the army of Fort St. George. Some others might be quoted, such as the arrest of Lord Pigot, &c., but I refer only to those of modern times, as bearing more immediately upon the question.

It is true that this country can always rely upon the King's troops in India, that is to say, if the Native army is kept in the hands of the Company; but I declare I believe that if upon any one of those occasions the armies had been amalgamated, and had formed but one, the dependency upon this country would have been lost.

With these events before us, and seeing what armies have done in different countries of Europe, and are capable of attempting, and knowing them as I do, and knowing, moreover, the sort of men whom you must employ to manage them, I cannot but think it fortunate that they are three separate and distinct armies, and not an army consisting of 250,000 men.

But there is one point peculiarly Indian which Malcolm has not put forward in discussing this question, however much it deserves consideration, and notwithstanding that it has not escaped him in considering other parts of this subject, and that is the different classes and nations of people of whom three armies (proposed to be made one army) are composed.

He says very truly in another part of his book that the natives of the countries about Cape Comorin are as unlike those of Hindostan, or of the provinces of Bengal, as a native of Spain or of Italy is to a native of Sweden, or the North of Germany or of Russia; and their languages differ as much as their appearance and manners. The exclusive merit of these officers of the Company's army is their understanding the language, manners, and customs of the natives of India placed under their command. But how is a man belonging to a corps raised and stationed on the coast of Coromandel or Malabar, or in the Ceded Districts or the Deccan, to go and command a battalion raised and stationed in Hindostan? He knows no more of them than (not so much probably as) the commanding officer of one of the King's regiments, who may have done duty in Hindostan. The fact is, that all three armies differ in their discipline, appearance, mode of doing duty, &c., not only because they are separate armies and paid at different rates, but because they are composed of people of different nations. This can never be altered. Let us leave the rest as it is.

Believe me, &c.
(Signed) WELLINGTON.

If you have not read it, pray read the account of the mutiny of the officers of the army of Fort St. George, which was in fact fomented by the Commander-in-Chief General McDowall. Pray read likewise the account of the late conspiracies in the Russian armies, which are not unworthy of attention in considering this question of forming the Indian armies into one.

APPENDIX R.

Native Army.—Invaliding—Pensions.

No. 2837B.

To the Secretary to the Government of India, Military Department.

Adjutant General's Office, Head Quarters, Simla,
16th November 1874.

SIR,

I AM directed by the Right Honourable the Commander-in-Chief to acknowledge the receipt of Military Department No. 722, of 14th October 1874,* forwarding for his Excellency's opinion a representation from the Government of

Bombay on the necessity of a revision of the rules regarding the invaliding and pensioning of Native soliders.

2. The time seems to have arrived when the whole subject of the pay, invaliding, and pensioning of the Native army must be revised by the State, as it is forced on military commanders by the increased cost of all the necessaries of life, the rise in the prices of all kinds of labour, and the greater demands made on the soldier than were required of him when his pay of seven rupees a month, with its accompanying batta, pension rules, and scale of clothing, were fixed.

3. That the matter can no longer be safely deferred may be accepted from the fact that it has been urged by the Madras Government, and received consideration, inquiry, and support from that of Bombay.

4. Lord Napier of Magdala entirely coincides with the military authorities in Bombay, as to the necessity of altering the terms of the native soldier's service.

5. The returns of the number of native soldiers pensioned, as distinct from invalids, during the year 1873-74, as shown in the returns which accompanied your letter under acknowledgment, amounted to—

Bengal	-	-	-	-	17
Madras	-	-	-	-	44
Bombay	-	-	-	-	4
Total					65

whereas the invalids during the same period amounted to,—

Bengal	-	-	-	-	3,170
Madras	-	-	-	-	1,656
Bombay	-	-	-	-	1,800
Total					6,626

6. The Commander-in-Chief thinks that these figures, coupled with the alleged increased difficulty in recruiting, and the eagerness of the soldiers to be entered in the invalid rolls after fifteen years service, are proofs that the system is radically defective, and that the present terms of service are unpopular.

7. Considering the precocity of Asiatic races, and their early arrival at mature age, the ruling that no soldier is to get a pension until after 40 years' service is, in his Excellency's opinion, nearly tantamount to decreeing no pension at all; and the procedure of confining pensions to invalids, instead of holding out an inducement for continued and faithful service, is highly injurious to the best interests of the service, and tends to maintain a system of constant and successful malingering.

8. Did the system of invaliding secure regimental efficiency, there might be some inducement to advocate its continuance; but so far from this being the case, it is a frequent source of discord between commanding and medical officers, especially with reference to the terms of "Long service," clause C., para. 2725 of Bengal Army Regulations. At present so much is this the case, that had not his Excellency hoped to obtain a more radical cure for existing defects of system, he would have been induced to solicit Government to sanction the introduction of the military element into the personnel of invaliding medical committees, and to apply the principles advocated by Sir H. Fane, on the like difficulties presenting themselves in invaliding in the British Army in India, which were met in G.O. Queen's Troops, 28th June 1838.*

* Copy enclosed.

9. Lord Napier of Magdala is convinced that a certain amount of extra expenditure is necessary to maintain the Native army, and therefore his Excellency would recommend—

I. That the recruit shall get a free kit after six months' service, Rs. 18 to be allowed to be drawn by the regiment on this account on enlistment, and the remainder on the recruit joining the ranks after passing his drill; instead of recruits having as at present to pay on an average some Rs. 36, to be deducted by instalments from a nominal pay of Rs. 7 a month.

II. That an allowance of Rs. 4 per man a year be made to each regiment; instead of deductions as half-mounting being taken monthly from the sepoy's pay of Rs. 7.

III. That good-conduct pay be allowed at the following rates, instead of according to existing procedure:—

1st, after three years,	Rs. 1 per month.
2nd, after nine years,	Rs. 2 „
3rd, after fifteen years.	Rs. 3 „

IV. That, according to the accompanying scale (A.), subject to the requirements of the service, native officers, non-commissioned officers and men be entitled to proceed to their homes and pass to a reserve.

V. That this ruling be subject to the exigencies of the State, it being competent, in order to control the strength of the reserve, to suspend the application of the order for a stated period, or to limit the operation of it to a given extent in each battalion.

Thus, supposing this project to have been accepted, and the number of men seeking pension to be about equal to the number now invalided and pensioned, there would be on the averages of 1873-74, 3,345 per annum, or in round numbers say 3,500, of which, allowing 1,500 or 3/7ths to meet the invaliding, on account of wounds or disease contracted from service in a notoriously unhealthy district, together with the cost of proposed gratuities (hereafter referred to), there would be available 2,000 men for draft to the reserve among the three Presidencies; which divided roughly amongst the 30 regiments of cavalry and 120 of infantry, and allowing for strength a proportion of 3/5ths to the former for every one of the latter, would give about an average of thirteen pensions available annually in every regiment of infantry, and nine for every regiment of cavalry.

10. That all pensioners between the periods of 20 and 40 years service be liable on all State emergencies to be called out. When so called out they be usually employed in garrison duties, to take the place of troops going on service.

11. That these pensioners be required to present themselves yearly to receive their pensions, and at that period, unless reported physically unfit, they be under arms for one month's annual training, for which period they should receive full pay of their respective ranks.

12. These pensioners to form a general reserve force, under the immediate command of experienced officers located at reserve depôts, which perhaps (except in the cases of Goorkha and other hill soldiers) might conveniently be formed at the head-quarter stations of army commands.

13. A British field officer, on the half-staff command pay of a regiment, to be detailed to the command of each depôt, to be assisted by a second officer, should the depôt exceed a strength of 800 men, with an extra field officer for every such 800 additional men.

14. With regard to invalid pensions for wounds sustained in action, existing procedure might be maintained. Cases of invaliding from the effects of disease contracted by service, or special cases stated by medical officers to be due to climate, might be met by declaring the climate of Assam as one in which if any troops foreign to it should be invalided, they should be entitled to existing invalid pensions; and a like ruling to be held good in the case of Punjab troops serving in Bengal proper, or men from the south of Delhi at Peshawur or the Deyra Rajat.

15. In cases, however, of men breaking down before 20 years' service from ordinary causes, the system of gratuities, instead of pension, might in his Excellency's opinion advantageously be applied, on the following scale:—

Under 5 years and over	3	-	-	-	-	3 months' pay.
From 5 years to	10	-	-	-	-	6 "
From 10 " to	15	-	-	-	-	9 "
From 15 " to	20	-	-	-	-	1 year's pay.

16. Lord Napier of Magdala would take this opportunity, while submitting what appears to his Excellency radical requirements for the well being of the Native army, to urge upon Government the advisability of sanctioning colours and bands to all corps not already provided with them.

The feelings of the Native soldiery associate with colours a veneration very much akin to that which leads soldiers of western nations to cherish insignia, around which they have rallied in hours of danger and followed on the tide of victory.

It is well, his Excellency thinks, to nourish such feelings, and add every accessory incentive to increase *esprit de corps*. On the occasion of communicating to the 45th Native Infantry Her Majesty's most gracious permission to wear on their colours "Behar" and "Defence of Arrah," his Excellency received a most earnest appeal from the Native officers and men for the grant of colours, without which, they point out, "there is nothing to show of these honours won, nor to tell of Her Majesty's gracious approval of the regiment's distinguished services."

17. The Commander-in-Chief is aware of the objections, on the score of expenditure, which may be raised to this project. I am, however, to point out that the immediate saving on the invaliding account would probably go a long way to meet the contemplated expenditure on the creation of so necessary a component as a reserve to the Indian Army.

18. Lord Napier of Magdala has considered most carefully the possibility of making reductions in the Native army, to meet any possible extra expenditure, but is convinced that the strength of the Native army is at its minimum, with regard to the duties required of it in times of peace.

19. In the case of sudden and unforeseen war, there is no reserve, and the inadequacy of the existing strength was illustrated on the despatch of the comparatively small force, detached from India, for Abyssinia, which, in the opinion of the Governor-General in Council, necessitated an immediate increase of six men to every troop of Native cavalry, and 10 to every company of Native infantry even in this Presidency.

Again, at Umbeyla, where we had at command, and immediately available, the mass of the force disposed especially to meet such a demand, the check to our arms, and the sudden call for large reinforcements, caused so great a shock as to render necessary the movement of troops* from the very further extremities of the empire.

20. The Commander-in-Chief considers it most desirable that the sick in Native infantry hospitals should not be left, in all the varieties of Indian climate, to depend entirely on their own resources as to bedding, and submits that an allowance of blankets equal to 5 per cent. of strength be allowed to meet special cases of sickness.

21. Lord Napier of Magdala, in conclusion, would reiterate his opinion, that experience has shown that the existing strength is the very minimum for the requirements of this country; that the creation of a reserve is a necessity; and that the improvement of the condition and prospects of the Native soldier is of vital importance to the efficient maintenance of the Native armies.

I have, &c.

P. S. LUMSDEN, Colonel,
Offg. Adjutant General in India.

GENERAL ORDERS by Sir H. Fane, dated 8th June 1838.

THE inefficient state of some of Her Majesty's regiments in Bengal, as compared with their numbers on paper, owing to the retention in the ranks of ineffective men, caused by the scruples of invaliding medical committees, has occupied the attention of the Commander-in-Chief.

His Excellency has communicated with the General Commanding-in-Chief Her Majesty's army, on the subject, and is now pleased to direct that the following instructions shall supersede, in the East Indies, all those of anterior date which may be at variance with them:—

1. The regimental authorities (commanding officer and senior medical officer) are authorized to present to the consideration of invaliding committees the cases of all soldiers deemed by them no longer equal to their duties in India, with the view of ascertaining their actual state as to efficiency.

2. Those men who appear permanently unequal to the general duties of soldiers, and are unequal to more than barrack or other minor duties, are not to be retained in India; nor are soldiers who, though not having any palpable medical defect, still may be deemed totally unequal to, and not likely to be able to resume their duties.

3. As it not unfrequently happens that soldiers are brought forward for discharge for reasons not strictly medical, on which the invaliding medical officers do not agree with the regimental authorities, or consider that they have not sufficient grounds on which to decide the case in the manner the regimental authorities recommend, the following practice is to be followed in all such cases.

4. A board is to be assembled (consisting of three field officers) by order of the general officer commanding the division in which the regiment was stationed, and all the cases in which the invaliding committee may not have agreed with the regimental authorities, are to be submitted to their consideration for a final decision.

5. In each case a roll of the soldier, containing a certificate (see annexed form), signed by the commanding officer and the medical officer of the soldier's regiment, is to be laid before the board; in which certificate the nature of the disability under which the soldier may labour must be fully set forth, and it must be stated in what manner the disability may have arisen.

6. The board must use the greatest caution and circumspection, so that the decision they may give shall be borne out and confirmed on a fair consideration of all the circumstances of the case, and bear the closest subsequent scrutiny.

7. The regimental authorities must be most careful to guard against malingerers, and never bring forward a man whose case bears the smallest suspicion of having that tendency; and they and the committees to be constituted under this order must carefully keep in mind that men sent home who are not discharged after arrival in England become a burthen on their depôts, and there remain to the exclusion of recruits.

8. The certificates ordered in the fifth paragraph are to be forwarded by each regiment to the head-quarters of their respective Presidencies with the other invalid rolls, for the final orders of the Commander-in-Chief in each.

Roll of *A.B.* of Her Majesty's Regiment of , who is deemed a fit subject to be brought before the Special Invaliding Committee of Field Officers, ordered to be assembled at on the day of .

[illegible]

(Signed) *G. H.*
Comdg. the Regiment.

(Signed) J. K.
Surgeon—Regiment.

(Signed) *A. B.*, President.
 " *C. D.* } Members.
 " *E. F.* }

A.

SCALE OF PROPOSED PENSIONS.

No estimate of the difference of cost between Invaliding and Pensioning can be given, as the Pension List is with Government.

	After 20 years' service half full pension.	After 25 years' service 2-3rd full pension.	After 30 years' service 3-4th full pension.	After 35 years' service 6-7th full pension.	After 40 years' service full pension.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Subadars 1st class - -	25 0 0	33 5 4	37 8 0	42 13 8	50 0 0
„ 2nd „ - -	22 8 0	30 0 0	33 12 0	38 10 6	45 0 0
„ 3rd „ - -	20 0 0	26 10 8	30 0 0	34 4 6	40 0 0
Jemadars 1st class - -	15 0 0	20 0 0	22 8 0	25 11 5	30 0 0
„ 2nd „ - -	10 0 0	13 5 4	15 0 0	17 2 3	20 0 0
Havildars - -	7 0 0	9 5 4	10 8 0	12 0 0	14 0 0
Naicks - -	6 0 0	8 0 0	9 0 0	10 4 6	12 0 0
Sepoys, drummers and buglers	3 8 0	4 10 8	5 4 0	6 0 0	7 0 0

P.S.—Probably but few men would go in the grade of Naick or Sepoy.

B.

Approximate Cost of giving each Recruit a Free Kit.

Number of recruits engaged during the years 1871, 1872, 1873	-	-	3)11,228
			<u>3742$\frac{2}{3}$</u> yearly average.
			36
			<u>22452</u>
			11226
			<u>Rs. - 134,712</u> annual cost of proposed measure.

C.

Approximate Cost of doing away with Half-mounting.

Native non-commissioned officers, rank, and file on the 1st October 1874	-	34,045
		<u>4</u>
		Rs. - 136,180 = cost.

D.

Approximate Statement of probable Increase to the Charge for Good-conduct Pay in Native Infantry, according to the Proposal under consideration. Average taken from Four Regiments.

Corps.	At present.			Proposed (approximate.)			Remarks.
	Number.	Per Mensm.	Per Year.	Number.	Per Mensm.	Per Year.	
11th Native Infantry {	204 @ 1 Rs.	Rs. 204	Rs 2,448	267 @ 1 Rs.	Rs. 267	Rs. 3,204	Rs. 7,392 proposed. " 5,904 at present " 1,488 per Infantry regiment per annum. 50 Rs. 74,400, or 7,440 <i>l.</i> per annum.
	200 @ 2 "	400	4,800	75 @ 2 "	150	1,800	
				117 @ 3 "	351	4,212	
Total -	404	604	7,248	459	763	9,216	
21st Native Infantry {	92 @ 1 Rs.	92	1,104	123 @ 1 Rs.	123	1,476	
	220 @ 2 "	440	5,280	165 @ 2 "	330	3,960	
				36 @ 3 "	108	1,296	
Total -	312	532	6,384	324	561	6,732	
31st Native Infantry {	132 @ 1 Rs.	132	1,584	273 @ 1 Rs.	273	3,276	
	140 @ 2 "	280	3,360	95 @ 2 "	190	2,210	
				27 @ 3 "	81	972	
Total -	272	412	4,944	395	544	6,528	
41st Native Infantry {	100 @ 1 Rs.	100	1,200	267 @ 1 Rs.	267	3,204	
	160 @ 2 "	320	3,840	135 @ 2 "	270	3,240	
				18 @ 3 "	54	648	
Total -	260	420	5,040	420	591	7,092	
Grand Total -	1,248	1,968	26,616	1,598	2,464	29,568	
Average -	312	492	5,904	399	616	7,392	

Native Army.—Invaliding—Pension.

No. 1482B.

To the Secretary to the Government of India, Military Department.

Adjutant General's Office, Army Head Quarters, Simla,
30th June 1875.

SIR,
IN continuation of my letter No. 2837B, of the 16th November 1874, I am directed by the Right Honourable the Commander-in-Chief to submit, for the information of Government, the accompanying extract* from "Williams' Historical Account of the Rise and Progress of the Bengal Native Infantry," a work written in 1796 and published in 1817, with the approval of the Board of Control and Court of Directors.

2. This extract, coupled with the annexed tables, appears, to Lord Napier of Magdala, to support the opinion expressed in para. 2 of my letter above quoted, as the author, while noting

that several years prior to 1796 the pay of the sepoy was, as now, Rs. 7 per mensem, further remarks that with this sum the men were well satisfied, and though called on to defray the expense of hutting themselves, were able to make considerable savings out of their pay.

3. It is the case that hutting money is now allowed to Native troops, but this grant in no way increases their pay, as it but compensates for the cost of wood, which in earlier days could be brought in from adjacent jungles; and for the improved style of hut, which modern sanitary considerations have rendered incumbent, and meets the increased expenditure caused by the prohibition against the old system of trenches, &c. at the front and rear of the huts, from which the walls used to be constructed.

4. It will be observed that the sum now allowed for marching batta, to those regiments which still continue to draw that allowance, is exactly what it was 80 or 90 years, although the weight to be carried and the rates for carriage have, under the orders issued from time to time by Government, considerably increased during that period.

5. After the lapse of time it would be difficult if not impossible to obtain reliable comparative statements of the cost of living and clothing in 1796 and 1875, especially as the former depends to a great extent on the station at which a regiment may be quartered and the nature of the harvest. Statement however are submitted,* from corps with records, which show that although the cost of living has considerably increased even within the last 20 years, the increase, amounting to some Rs. 1-8-7 monthly, is enhanced by the further addition of about Rs. 6-9-11 annually, the difference of the price of regimental necessities. The aggregate increase in these two items, Rs. 2-1-1 or approximately of one-third, may be accepted as representing the reduced value of the pay, Rs. 7 per mensem, received by the sepoy of 1875.

6. Of these statements that submitted by the officer commanding the 13th Native Infantry has a peculiar value, as that regiment was in 1848 stationed, as it now is, at Benares, and the present officiating commandant was also quartered there at that time, and has therefore been able to report with more certainty than must usually be the case.

7. From this statement it appears that the cost of living at Benares for a native soldier in 1848, was Rs. 2-4 per mensem, while in 1875, exactly the same quantity and quality of food cost Rs. 5-8-0; and that the regimental necessities which, in 1848, were purchaseable for 7-0-0, cost in 1875 Rs. 15-3-0. In the statements submitted is not included the cost of the first kit of a recruit, which would much enhance the total deductions from a soldier's pay, against which the only compensating actual increase since 1796 has been the good-conduct pay.

8. In the Appendix* will also be found returns showing the prices of the staple articles of the food of the Native soldier in the various large military stations in this Presidency, in 1860, '65, '70, '75, and also of the average number of recruits which have been with each regiment during the past five years. The former of these statements shows the fluctuating value of food according to the nature of successive harvests, and proves that in times of dearness the prices of provisions would be prohibitory to sepoys, were it not for the system of compensation for dearness of provisions when prices rise above a fixed standard. The return of recruits is submitted, with a view of showing how large a deduction it is necessary to make on this account from the effective strength of the army.

9. An abstract* of the replies from officers commanding regiments on the subject of the difficulty of obtaining recruits is submitted for the consideration of Government, as a large number of these answers support the view already expressed, that where such difficulties exist they are attributable in a measure to the growing unpopularity of the military service, the result of the decreased value of a rate of pay which, fixed many years ago, was then suitable for the necessities and requirements of a soldier, but now leaves him, when all deductions are paid, but the means of bare subsistence.

A fact which appears to have a special bearing on this question is, that out of an army of 37,036 men under the orders of the Commander-in-Chief, 17,465 are under six years' service, showing that a very large number of men do not find it worth while to remain long enough to entitle them to the first rate of good-conduct pay.

I have, &c.

Adjutant-General in India.

(APPENDIX A.)

EXTRACT FROM CAPTAIN WILLIAMS' HISTORY OF THE BENGAL NATIVE INFANTRY, FROM 1757 TO 1796, pages 261 and 262.

THE pay of the Native troops has not undergone any alteration for a long course of years. The private sepoy receives seven rupees per month in all stationary situations, and eight rupees and a half when marching, or in the field; exclusive of half a rupee per month allotted to the off-reckoning fund, for which they receive one coat, and nothing more, annually. From that allowance, with which generally speaking they are very well satisfied, they not only provide themselves with everything they require for food and raiment in all situations, but they also erect cantonments for themselves in all stationary situations, at their own expense; and moreover there are but few amongst them who do not make considerable savings from their pay

in the course of the year, which they carry or remit to their families, for their general maintenance and comfort. Indeed such is the beneficence of their character in this respect, that when they proceed on foreign service an extensive official arrangement is adopted, on the part of Government, for remitting to the families and connexions of the Native soldiery a handsome portion of their pay during their absence.

(APPENDIX B.)

RETURNS showing the comparative Cost of Living, and the Price paid for Articles of Regimental Necessaries by a Sepoy, between the years 1848 and 1875.
2nd Regiment Native Light Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. of attah at 24 srs. per rupee	1 4 0	To 30 srs. of attah at 11 srs. 15 chks. per rupee	2 8 0
3½ srs. dhall at 26 srs. per rupee	0 2 3½	3 srs. of dhall at 11 srs. 10½ chks. per rupee	0 4 1½
1 sr. and 15 chks. ghee at 2½ srs. per rupee	0 10 9½	1 sr. 15 chks. ghee at 1 sr. 15 chks. per rupee	1 0 0
Sugar, 7½ srs. at 7½ srs. per rupee and salt 15 chks. at 10 srs. per rupee	1 1 6	Sugar, 7½ srs. at 3 srs. 4½ chks. per rupee, and salt 15 chks. at 7 srs. 12 chks. per rupee	2 6 5
Firewood, 1½ md. at 5 mds. per rupee	0 4 9½	1½ maunds firewood at 2 mds. 20 srs. per rupee	0 9 6
Tobacco, 1 sr. 14 chks. at 5 srs. per rupee	0 6 0	1 sr. 14 chks tobacco at 5 srs. per rupee	0 6 0
Total cost of living - Rs.	3 13 4½	Total cost of living - Rs.	7 2 0½
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans at 0 11 0 each	1 6 0	To 2 plain turbans at 1 0 0 each	2 0 0
2 koortas " 0 7 0 "	0 14 0	2 koortas " 0 10 0 "	1 4 0
2 anggas " 0 12 0 "	1 8 0	2 mirzaies " 0 12 0 "	1 8 0
2 pyjamas " 0 14 0 "	1 12 0	2 pyjamas " 1 4 0 "	2 8 0
2 dhotees " 1 0 0 "	2 0 0	2 dhotees " 1 8 0 "	3 0 0
1 durrie " 1 4 0 "	1 4 0	2 sheets " 1 4 0 "	2 8 0
1 rizzaie " 1 8 0 "	1 8 0	1 durrie " 2 8 0 "	2 8 0
		1 rizzaie " 3 6 0 "	3 6 0
Total cost of regimental necessities	10 4 0	Total cost of regimental necessities	18 10 0

5th Native Light Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. of attah at 18 srs. per rupee	1 10 8	To 30 srs. of attah at 16½ srs. per rupee	1 13 3
3½ srs. dhall at 17 srs. per rupee	0 3 7	3½ srs. of dhall at 12½ srs. per rupee	0 8 8
1 sr. and 14 chks. ghee at 1½ srs. per rupee	1 1 2	1 sr. 14 chs. ghee at 1½ srs. per rupee	1 0 10
Sugar, or goor, and salt	0 4 3	Sugar, or goor, and salt	0 5 3
Firewood	0 8 0	Firewood	0 9 8
Tobacco	0 4 0	Tobacco	0 4 0
Total cost of living - Rs.	3 15 8	Total cost of living - Rs.	4 9 8
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans	2 4 0	To plain turbans	2 10 0
koortas } 2 of one or the other	2 0 0	koortas } 2 of one or the other	2 0 0
anggas }		mirzaies }	
pyjamas } 2 of one or the other	2 4 0	pyjamas } 2 of one or the other	2 6 0
dhotees }		dhotees }	
1 durree	2 0 0	sheets	2 0 0
1 rizzaie	2 12 0	durree	1 14 6
		rizzaie	3 8 0
Total cost of regimental necessities	11 4 0	Total cost of regimental necessities	14 6 6

6th Bengal Light Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. of attah at 32 srs. per rupee - - -	0 15 0	To 30 srs. of attah at 15½ srs. per rupee - - -	1 14 11
3¾ srs. dhal at 60 srs. per rupee - - -	0 1 0	3 srs. of dhal at 18 srs. 3 chs. per rupee - - -	0 2 7
1 sr. and 15 chks. ghee at 3 srs. per rupee - - -	0 10 4	1 sr. 15 chks. ghee at 1 sr. 10¼ chks. per rupee - - -	1 2 10
Sugar, or goor, and salt - - -	0 2 0	Sugar, or goor, and salt - - -	0 1 0
Firewood (2 srs. a day at 5 mds. per rupee) - - -	0 4 10	Firewood, 2 srs. a day at 3½ mds. - - -	0 7 6
Tobacco - - -	0 1 0	Tobacco - - -	0 3 0
Total cost of living - Rs.	2 2 0	Total cost of living - Rs.	3 15 10
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans (for wear off duty with Native suit) - - -	1 0 0	To 2 plain turbans (for wear off duty with Native suit) - - -	1 4 0
2 koortas (uniform-jackets) - - -	1 6 0	2 koortas (uniform, Zouave pattern tunic) - - -	3 15 0
2 anggas (for wear off duty with Native suit) - - -	1 0 0	2 mirzaies (for wearing off duty with Native suit) - - -	1 0 0
2 pyjamas (uniform-trousers) - - -	2 0 0	2 pyjamas (uniform, knickerbockers) - - -	4 4 0
2 dhoties (for wear off duty with Native suit and with uniform) - - -	1 12 0	2 dhoties (for wear off duty with Native suit and with uniform) - - -	1 13 0
1 durree - - -	1 0 0	2 sheets - - -	1 13 6
1 rizzaie - - -	1 12 0	1 durree - - -	2 1 0
		1 rizzaie - - -	2 4 0
Total cost of regimental necessities	9 14 0	Total cost of regimental necessities	18 6 6

13th Regiment Native Infantry.

1848.	Amount.	1875.	Amount.
	Rs. A. P.		Rs. A. P.
To 30 srs. of attah at 30 srs. per rupee - - -	1 0 0	To 30 srs. of attah at 12 srs. per rupee - - -	2 8 0
3¾ srs. dhal at 20 srs. per rupee - - -	0 3 0	3 srs. of dhal at 15 srs. per rupee - - -	0 5 0
1 sr. and 15 chks. ghee at 4¼ srs. per rupee - - -	0 7 0	1 sr. 15 chks. ghee at 1¾ srs. per rupee - - -	1 2 0
Sugar, or goor, and salt - - -	0 4 0	Sugar, or goor, and salt - - -	0 9 0
Firewood - - -	0 4 0	Firewood - - -	0 10 0
Tobacco - - -	0 2 0	Tobacco - - -	0 6 0
Total cost of living - Rs.	2 4 0	Total cost of living - Rs.	5 8 0
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans - - -	0 8 0	To 2 plain turbans - - -	1 8 0
2 koortas - - -	0 12 0	2 koortas - - -	1 6 0
2 anggas - - -	0 0 0	2 mirzaies - - -	1 6 0
2 pyjamas - - -	1 12 0	2 pyjamas - - -	1 12 0
2 dhoties - - -	0 4 0	2 dhoties - - -	1 12 0
1 durree - - -	1 0 0	Sheets - - -	1 11 0
1 rizzaie - - -	1 12 0	Durree - - -	2 0 0
		Rizzaie - - -	3 12 0
Total cost of regimental necessities	7 0 0	Total cost of regimental necessities	15 3 0

20th Regiment Native Infantry.

1860.	Amount.	1875.	Amount.
	RS. A. P.		RS. A. P.
To srs. of attah at srs. per rupee	*	To 30 srs. of attah at $18\frac{3}{16}$ srs.	
srs. dhall at srs. per rupee		per rupee	1 10 5
sr. and chks. ghee at srs.		$3\frac{3}{4}$ srs. of dhall at $12\frac{5}{16}$ srs. per	
per rupee		rupee	0 4 11
Sugar, or goor, and salt		1 sr. 14 chks. ghee at $1\frac{11\frac{1}{2}}{16}$ srs.	
Firewood		per rupee	1 1 3
Tobacco		Sugar, or goor, and salt	0 0 2
		Firewood (without langrees)	0 7 6
		Tobacco	0 7 6
Total cost of living	Rs. 3 3 1	Total cost of living	Rs. 3 15 9
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To 2 plain turbans	3 0 0	To 2 plain turbans	3 0 0
2 koortas	1 2 0	2 koortas	1 4 0
anggas	0 0 0	mirzaies	0 0 0
2 pyjamas	1 6 0	2 pyjamas	1 8 0
1 dhotee	0 0 0	dhotees	0 0 0
1 durree	2 0 0	2 sheets	2 0 0
1 rizzaie	3 6 0	1 durree	3 0 0
		1 rizzaie	3 8 0
Total cost of regimental necessities	10 14 0	Total cost of regimental necessities	14 4 0

* No record—regiment in China.

26th Regiment Native Infantry.

1860.	Amount.	1875.	Amount.
	RS. A. P.		RS. A. P.
To 31 srs. of attah at $13\frac{5}{16}$ srs. per		To 31 srs. of attah at $18\frac{3}{4}$ srs. per	
rupee	2 5 3	rupee	1 11 6
$3\frac{3}{4}$ srs. dhall at $13\frac{7}{16}$ srs. per rupee	0 4 7	$3\frac{3}{8}$ srs. of dhall $15\frac{1}{2}$ srs. per	
$1\frac{1}{16}$ srs. ghee at $2\frac{7}{16}$ srs. per rupee	0 14 1	rupee	0 4 0
Sugar, or goor, and salt	0 8 7	1 sr. 15 chks. ghee at $1\frac{9}{16}$ srs.	
Firewood	0 6 2	per rupee	1 3 11
Tobacco	0 7 9	Sugar, or goor, and salt	0 7 8
		Firewood	0 9 7
		Tobacco	0 3 10
Total cost of living	Rs. 4 14 5	Total cost of living	Rs. 4 8 6
<i>Price of Regimental Necessaries.</i>		<i>Price of Regimental Necessaries.</i>	
To plain turbans	3 1 11	To plain turbans	3 2 0
koortas		koortas	0 6 6
anggas		mirzaies	0 0 0
pyjamas		pyjamas	0 4 9
dhotees		dhotees	0 0 0
durree		sheets	0 0 0
rizzaie		durree	1 12 0
		rizzaies	3 13 0
Total cost of regimental necessities	22 4 5	Total cost of regimental necessities	30 6 3

ABSTRACT.

Regiment.	Cost of living.		Price of Regtl. Necessaries.	
	1848.	1875.	1848.	1875.
2nd Regiment Native Infantry	3 13 4	7 2 1	10 4 0	18 10 0
5th " "	3 15 8	4 9 8	11 4 0	14 6 6
6th " "	2 2 2	3 15 10	9 14 0	18 6 6
13th " "	2 4 0	5 8 0	7 0 0	15 3 0
	1860.	1875.	1860.	1875.
20th " "	No record	3 15 9	10 14 0	14 4 0
26th " "	4 14 5	4 8 6	22 4 5	30 6 3
Average	3 6 8	4 15 3	11 14 9	18 8 8

Difference, monthly cost of living - - - - - 1 8 7

Difference annual price of regimental necessities - - - - - 6 9 11

(APPENDIX C.)

NERRICK RETURNS for Bengal, North-West Provinces, Oude, and Punjab, for 1860-65, 1870-75.
Simla, 3rd May 1875.

Dinapore, Gorakpur, and Benares.

Year.	Corps.				Attah.		Rice.		Dall.		Ghee.		Salt.		
				Sr.	Ch.	Sr.	Ch.	Sr.	Ch.	Sr.	Ch.	Sr.	Ch.		
1860	-	35th N. I.	-	-	18	9	18	1	21	12	1	15	6	13	Dinapore. Gorakpur. Benares. Dinapore.
1865	-	26th "	-	-	10	14	8	13	8	9	1	12	6	0	
1870	-	5th "	-	-	9	0	10	2	10	5	1	4	7	1	
1875	-	2nd "	-	-	12	1	12	0	11	6	1	15	7	12	
		Totals		-	4)	50	8	49	0	52	0	6	14	27	10
		Average		-	-	12	10	12	4	13	0	1	11	6	14

Dinapore.
Gorakpur.
Benares.
Dinapore.

Barrackpore and Alipore.

1860	-	18th N.I.	-	-	-	8	0	17	8	10	0	1	12	7	0	Alipore. } Barrackpore. } Barrackpore.	
1865	-	6th "	-	-	-	13	9	12	6	13	5	1	6	7	11		
1870	-	13th "	-	-	-	8	12	7	10	10	11	1	2	7	8		
1875	-	39th "	-	-	-	9	1	11	5	10	0	1	4	8	0		
Totals						-	4)	39	6	48	13	44	0	5	8	30	3
Average						-	-	9	11	12	13	11	0	1	6	7	5
Average for Bengal						-	-	11	4	12	3	12	0	1	8	7	1

Alipore.
Barrackpore.
Barrackpore.

Cawnpore and Agra.

1860	-	17th B. Cavy.	-	14	0	7	0	14	4	2	0	7	0	Cawnpore. Agra. Cawnpore.	
1865	-	37th N. I.	-	11	6	8	0	12	10	1	12	6	1		
1870	-	10th „	-	13	3	10	0	15	8	1	7	7	3		
1875	-	35th „	-	17	6	15	0	19	11	2	1	7	0		
Totals				-	4)	55	15	40	0	61	13	7	3	27	4
Average				-	-	14	0	10	0	15	7	1	13	6	13

Cawnpore.
Agra.
Cawnpore.

Meerut.

Year.	Corps.	Attah.	Rice.	Dall.	Ghee.	Salt.
		Sr. Ch.	Sr. Ch.	Sr. Ch.	Sr. Ch.	Sr. Ch.
1865	12th B. Cavy.	8 7	5 12	10 0	1 8	7 6
1870	8th "	12 7	18 0	16 2	1 5	8 2
1875	5th N. I.	16 7	10 10	12 0	1 13	7 11
	Totals	37 5	25 6	38 2	4 10	23 3
	Average	12 7	8 7	12 11	1 8	7 11
	Average for N. W. P.	13 5	9 5	14 4	1 11	7 3

Lucknow.

1860	16th B. Cavy.	19 13	13 12	18 3	1 12	6 3
1865	7th "	13 6	9 13	12 11	1 13	5 5
1870	9th N. I.	13 9	7 10	5 15	1 6	5 11
1875	6th "	15 1	15 9	18 4	1 10	5 12
	Totals	61 13	46 12	54 13	6 9	22 15
	Average	15 7	11 11	13 11	1 10	5 12

Sitapur and Fyzabad.

1860	6th B. Cavy.	17 15	7 12	13 12	1 15	5 14	} Sitapur. Fyzabad.
1865	8th N. I.	14 11	7 9	12 14	2 0	6 9	
1870	17th "	11 12	6 8	13 0	2 1	5 8	
1875	8th "	16 6	12 0	14 10	2 1	5 5	
	Totals	60 12	33 13	54 4	8 1	13 4	
	Average	15 3	8 7	13 9	1 0	5 13	
	Average for Oude	15 5	10 1	13 10	1 13	5 12	

Meean Meer and Ferozepore.

1860	4th Goorkhas	15 1	10 0	12 0	2 2	7 11	} Ferozepore. Meean Meer.
1865	21st N. I.	15 11	7 2	17 1	1 12	9 3	
1870	35th "	10 14	9 5	12 0	1 3	8 14	
1875	25th "	19 4	8 0	20 0	1 10	10 0	
	Totals	60 14	34 7	61 1	6 11	35 12	
	Average	15 3	8 10	15 4	1 11	9 0	

Rawal Pindi.

1860	1st N. I.	13 0	11 0	12 4	11 10	8 0
1865	2nd Goorkhas	20 8	12 5	18 8	2 3	10 11
1870	24th N. I.	15 0	10 0	9 8	1 10	10 14
1875	14th "	25 5	7 0	10 11	2 5	10 11
	Totals	73 13	40 5	50 15	7 12	40 4
	Average	18 7	10 1	12 12	1 15	10 1
	Average for Punjab	16 13	9 5	14 0	1 13	9 8

Abstract.

Bengal	11 4	12 3	12 0	1 8	7 1
N. W. Provinces	13 5	9 5	14 4	1 11	7 3
Oude	15 5	10 1	13 10	1 13	5 12
Punjab	16 13	9 5	14 0	1 13	9 8

(APPENDIX D.)

RETURN showing the average number of RECRUITS present on the 1st of each month during the past Five years, in Regiments of Native Cavalry and Infantry.

Regiments.	No. of Recruits.	Regiments.	No. of Recruits.
1st Bengal Cavalry	20	18th Native Infantry	70
2nd " "	27	19th " "	73
3rd " "	39	20th " "	98
4th " "	22	21st " "	94
5th " "	41	22nd " "	100
6th " "	14	23rd " "	46
7th " "	19	24th " "	75
8th " "	26	25th " "	75
9th " "	36	26th " "	58
10th " "	31	27th " "	57
11th " "	28	28th " "	75
12th " "	46	29th " "	59
13th " "	20	30th " "	58
14th " "	17	31st " "	68
15th " "	9	32nd " "	43
16th " "	33	33rd " "	33
17th " "	33	34th " "	36
18th " "	26	35th " "	74
19th " "	38	36th " "	64
1st Native Infantry	64	37th " "	51
2nd " "	46	38th " "	52
3rd " "	43	39th " "	65
4th " "	86	40th " "	45
5th " "	33	41st " "	44
6th " "	74	42nd " "	89
7th " "	19	43rd " "	64
8th " "	66	44th " "	67
9th " "	50	45th " "	64
10th " "	62	1st Goorkhas	73
11th " "	53	2nd " "	50
12th " "	63	3rd " "	28
13th " "	39	4th " "	28
14th " "	40	Sappers and Miners	123
15th " "	77		
16th " "	34		
17th " "	66		
		Total	3,539

Average strength of Native army - - - 44,290
 Per-centage of Recruits - - - 8

(APPENDIX E.)

ABSTRACT of replies from officers commanding regiments of Native cavalry and infantry as to the difficulty or otherwise of obtaining good recruits.

Regiments.	Abstract of Replies.
1st Bengal Cavalry -	No difficulty in procuring recruits of good physique, but they do not equal the old soldiers.
2nd ditto -	No difficulty whatever in the 2nd Bengal Cavalry.
3rd ditto -	No difficulty whatever.
4th ditto -	Recruits of good physique do not come forward in such numbers as was formerly the case in Bengal Cavalry Regiments. I attribute this to several causes. In the first place, pay does not go so far as it used to, and the would-be recruit invests his spare cash in land, in preference to the service. Land and its produce is increasing yearly in value while the relative value of pay is decreasing. Able-bodied men are therefore retained to till it, while those only who are disinclined or unable through physical causes to do the hard work that cultivators go through, constitute the recruits of the service.
5th ditto -	I have not found any difficulty in obtaining good recruits of the proper standard.
6th ditto -	We have to depend to a great extent on family recruiting, for, as I believe, owing to the much lower value of the pay now to what it was ten years ago, the service is not so popular among the classes than in former years flocked for enlistment in the Cavalry. The Pathan recruits are not equal in appearance or physique to the men enlisted when the troop was raised in Peshawar in '63-64. In this regiment the Sikh recruits are also not up to their former standard. The fact of there being no Sikh commissioned officer is, no doubt, a principal cause, but another cause and a very great one in the eyes of a thrifty race, as the Sikhs are, is the yearly increasing expense of the service and of living.

Regiments.	Abstract of Replies.
7th Bengal Cavalry -	Suitable recruits with money to invest in the purchase of "Assamees" have been difficult to obtain during late years, but by assisting them with money I have had no difficulty in procuring men in sufficient numbers and of good physique, although the youngsters who now enlist are certainly not of the same born-soldier class that one formerly got, but men necessarily do not now train their sons to the profession of arms as they did.
8th ditto -	I have experienced no difficulty in securing recruits of good physique and of respectability of character, since I have been in command of the regiment.
9th ditto -	No very remarkably difficulty, but still it is observable that there are not the same number of "hangers on" (Oomedwars) waiting for service, as formerly.
10th ditto -	In the Jat troop there is difficulty. There is no difficulty in enlisting for the other troops men in every way suitable for the regiment.
11th ditto -	No difficulty have been felt in the XIth Bengal Lancers, since the regiment returned to the Punjab. While the regiment was at Allahabad some slight difficulty was experienced in obtaining Patha and Dogra recruits in every way suitable.
12th ditto -	I have experienced no difficulty in procuring recruits of good physique of late years.
13th ditto -	In the 13th Bengal Lancers not the slightest difficulty has been experienced in securing good recruits.
14th ditto -	Ever since the Bhootan campaign, I have experienced more or less difficulty in obtaining recruits of the proper class and stamp; the majority, instead of being the sons of land owners and respectable farmers, are either their poor relations, or agricultural labourers.
15th ditto -	No difficulty has been experienced in obtaining recruits of good physique. Difficulty has always been experienced in obtaining among the classes from which the 15th Bengal Cavalry is recruited, men possessed of sufficient means to purchase Assamees, but this difficulty has not increased of late years.
16th ditto -	Recruits with the necessary requirements I have always been able to obtain hitherto, but at Pashawur I had a little difficulty as the down-country men did not care about serving so far from their homes.
17th ditto -	As yet I have experienced no difficulty in getting recruits of suitable physique.
18th ditto -	It was found very difficult to get a good stamp of Jat and Rajpoot recruits; this was because I believe these classes found themselves so very much better off as Zemindars. There is no difficulty in procuring Punjabee Mahomedans or Sikhs, of good physique, though the former are very impecunious and generally require assistance.
19th ditto -	Considerable difficulty has been experienced during the last three or four years in procuring recruits of good physique. Pathans as a rule will not take service at a great distance from their homes, except in war time, and those already enlisted are very apt to get home-sick and apply for their discharge, when their regiment is stationed out of the Punjab. Punjabee Mahomedans from the Jhelum and Salt Range districts, of good physique and who make good Cavalry soldiers in peace time, are more easily procurable than either of the above classes and we have drawn largely from those parts in the last two years.
1st Native Infantry -	There is no difficulty in obtaining recruits of good physique.
2nd ditto -	I have found no difficulty up to the present time.
3rd ditto -	Of late years the men are not so fine as those that used to enlist in the Bengal army.
4th ditto -	The difficulties as compared with former years in obtaining recruits of the same class and equal in physique is very great. For this there are many reasons. I do not think the army is now so attractive as it was.
5th ditto -	Difficulty has been experienced in obtaining good recruits.
6th ditto -	Of late years great difficulty has been experienced in securing recruits of good physique. Sooner than have any men of an indifferent physique in the regiment, it has been allowed to remain under strength.
7th ditto -	No difficulty has been experienced in procuring recruits of the standard height and of good physique during the last few years.
8th ditto -	No difficulty has been experienced in obtaining recruits of good physique in this regiment.
9th ditto -	No difficulty to speak of; though Goorkhas from Nepal and Dograhs of good stamina are not easy to get.
10th ditto -	Recruiting parties have experienced great difficulty in obtaining recruits of good physique, who object to serve in Lower Bengal, owing as they state to the bad water and sickness.
11th ditto -	There has been no difficulty during the past three years, during the stay of the regiment at Bareilly in getting recruits of good physique.
12th ditto -	Difficulty has been experienced in obtaining recruits of late years, and particularly so of good physique. The men find it very difficult to maintain themselves on their pay, at the present time, when the price of every thing has increased so very largely.
13th ditto -	There has been no difficulty in procuring recruits of good physique, yet at the same time, the men who now enlist do not appear to me to be of the size and build of those of former years, say twenty to twenty-five years of age.

Regiments.	Abstract of Replies.
14th Native Infantry -	No difficulties have been experienced in securing good recruits for the regiment.
15th ditto -	I have had no difficulty during the thirteen years that I have commanded the regiment in getting recruits, and there has been no falling off in physique; but the regiment, being essentially a Sikh regiment, is a favourite with men of that class.
16th ditto -	No difficulty has been experienced.
17th ditto -	There has been great difficulty in procuring good recruits of late years, and many are discharged as physically unfit after a short trial. At present there are thirty-five vacancies in the 17th Regiment Native Infantry.
18th ditto -	I do not consider that the 18th Regiment Native Infantry has experienced any real difficulty of late years, in securing recruits of good physique.
19th ditto -	Difficulty has of late years been experienced in obtaining good recruits, especially Sikhs.
20th ditto -	This regiment has been inspected during the last week by the Brigadier General commanding. He has remarked that he does not think the recruits come up to the good material in the regiment. They are not so good in point of physique. One difficulty I have experienced has been owing to the regiment having been stationed so far down as Delhi; but I think another difficulty can be fairly put down to the sepoy's pay being so small, that it is not sufficient to attract the best men. A recruit has to pay a great deal for his half mounting.
21st ditto -	Great difficulty is experienced in obtaining a good stamp of Sikh recruits for the Native army, owing to the increased demand for these men not only for the Bengal, but for the Bombay army.
22nd ditto -	It has for some years past been very difficult to get good recruits, owing I think, to most of the Bombay Native regiments recruiting from the Punjab, as also to the service not being attractive enough on account of the pay being so small.
23rd ditto -	There is in my opinion an undoubted difficulty in obtaining recruits of good physique, but I find that men improve physically in a marvellous manner, after they have been a few months in the service from a sufficiency of food, &c. This tends to prove that none but those in the poorest circumstances enlist. In India as elsewhere the labour market bids against the State for able-bodied men, and I do not think that the inducements offered by the State are sufficiently good to attract the best men to the military service. I refer only to Muzbees, of which class my regiment is exclusively composed.
24th ditto -	Difficulty has been experienced in recruiting Sikhs from the Manjha districts.
25th ditto -	I have not had any difficulties to contend with in the enlistment of recruits of good physique.
26th ditto -	Considerable difficulty has been experienced by recruiting parties in obtaining good Sikh recruits away from the regiment. Of the recruits brought by them, many have to be sent to their homes again, as physically unfit. Good Pathans are obtainable but the excessive recruiting that takes place from that class in <i>British territory</i> renders them few in numbers. Good Dogras are now difficult to obtain; the military spirit seems to be leaving the class.
27th ditto -	Recruits of good physique, more especially Sikhs, are more difficult to be procured of late years.
28th ditto -	No difficulty has been experienced of late years in securing recruits of good physique.
29th ditto -	Great difficulty has been experienced of late years in securing recruits of good physique and the difficulty seems to be increasing. This may be assigned to the fact that the service is less profitable to the soldier than formerly; while labour wages and prices have increased on all sides his pay has not increased in a corresponding degree.
30th ditto -	The recruits enlisted during the last four or five years are not of as good physique as they ought to be; though no difficulty has been experienced in keeping up the establishment of the 30th Regiment Punjab Native Infantry, recruiting parties cannot obtain really good, able-bodied men.
31st ditto -	The demand for recruits every year is very great, as all regiments in the Bengal and Bombay Presidencies, having Punjabees in them, send recruiting parties to the Punjab; hence there is a difficulty in procuring good men.
32nd ditto -	I have found no difficulty in procuring good recruits for the regiment.
33rd ditto -	Great difficulty has been experienced in obtaining Aheers of a proper standard and physique.
34th ditto -	Since I assumed the command of the 34th Regiment Native Infantry (<i>i.e.</i> , in 1861), I have never had any difficulty in getting recruits of the high castes. These I can get in any number and <i>pick</i> them. At Jhansie and at Morar and in Bengal (Barrackpor,) I had much difficulty in getting "Mehters" and "low caste."
35th ditto -	Difficulty has been experienced in securing recruits of good physique for the 35th Native Infantry, but that only of late years. I assign the cause to the scarcity of men of the necessary physique in many of the castes of which this regiment is composed.

Regiments.	Abstract of Replies.
36th Native Infantry -	Men of sufficiently good physique can be obtained, but many who present themselves at Regimental Head Quarters, and <i>many</i> who are passed into the service, at a distance, are very inferior and must be rejected. Thus to get a good body of men there must be a careful and judicious selection. This takes times and causes there being always many vacancies in the ranks. I have never found any difficulty in getting good Jât Sikhs from Puttialla and thereabouts, but a considerable proportion of Rajpoots and Bramins, and a greater number of Aheer, Gwallas, Jats, and Kurnees have to be rejected. It is very difficult to get good Jats for the Infantry.
37th ditto -	No difficulty has been experienced in getting suitable recruits of good physique.
38th ditto -	<i>Chuttries, Aheers and Koormies.</i> —In the way of enlisting these castes difficulties exist, owing to the distance of Buxa from the recruiting districts, and the unpopularity amongst Hindoostanees of the station. A native officer who was in command of one of the recruiting parties last year informed me, that he could have readily brought many more men than he did, had not the station of Buxa been in disrepute in the districts he visited. <i>Jats</i> , of which race there should be two companies in the regiment, are difficult to procure, owing to (I believe) an admitted disinclination on the part of these men to infantry service.
39th ditto -	There has been considerable difficulty of late years in getting recruits of really good physique.
40th ditto -	There certainly is a difficulty in securing recruits of intelligence and of good physique. Men of intelligence and of respectable families are not attracted by an offer of rupees seven per mensem, less deduction on account of clothing.
41st ditto -	Of late years recruiting has been more difficult, and as compared with old times there is a very marked change. Formerly men used to seek service. When my old regiment, the 61st Native Infantry, marched from Lucknow for the Punjab in 1854 some fifty fully trained supernumeraries accompanied it. Now recruits have mostly to be sought, and many are anxious to get away as soon as three years are completed.
42nd ditto -	It has been found very difficult to obtain "Goorkhas" of good physique. Also the "Jurwahs," who present themselves for enlistment are not such good men as of former years.
43rd ditto -	No difficulty has been experienced in securing recruits of good physique; the physique of the regiment generally has materially improved within the last few years.
44th ditto -	No difficulty has been experienced by the recruiting parties sent out annually of late years to obtain recruits; but few recruits of the Goorkha caste, of which the regiment is mainly composed, have presented themselves for enlistment at head-quarters, since the regiment left Shillong and descended to the plains.
45th ditto -	We have always had difficulty in procuring recruits from the Manga Sikh districts, from which we principally enlist, as from the opening up of the canals they have become more wealthy; the Malwaie Sikh districts more readily afford recruits except in the seasons of plenty; but the low pay of the Sepoy with the liability to serve in Bengal, the usual food of which country is unsuitable to the Sikh, and therefore his expenses are rendered heavier than the Poorbeeah or most other castes; until the last year we have always got Sikhs of very good physique, we obtained the best in the years 1871 and 1872, and the worst this year.
1st Goorkhas -	During the six years and nine months I have commanded the regiment, I have never experienced any difficulty in procuring Goorkha recruits, of good physique and proper caste. On this date there is not a single vacancy in any grade in the regiment.
2nd ditto -	This regiment is recruited principally from Nepaul; men who go on furlough bring back their relatives, and recruiting parties are sent down to attend the fairs held along the British and Nepaul borders. I cannot state positively that we have had great difficulty in securing recruits of good physique of late years. This regiment has not required any great number in any one year. I may mention that it has just taken us nearly four months to obtain twenty young Goorkhas.
3rd ditto -	No difficulty in procuring the number required. Physique of recruits last joined excellent; regiment up to established strength, and ten good lads waiting for vacancies.
4th ditto -	No difficulty has been experienced of late years in securing recruits of good physique.
Sappers and Miners -	Difficulty has been experienced of late years in securing recruits of good physique.

(APPENDIX F.)

Bengal Native Army.

Total strength on 1st June 1875 { Cavalry Sowars - 7,232 } 37,036
 { Infantry Sepoys - 29,804 }

Number of Sowars and Sepoys under 6 years' service, and consequently not in receipt of good-conduct pay:			
	Cavalry - - - - -	3,308	17,456
	Infantry - - - - -	14,157	
Number of Sowars and Sepoys with 6 years' service and upwards, who have forfeited good-conduct pay in consequence of misconduct:			17,757
	Cavalry - - - - -	71	
	Infantry - - - - -	221	292
Number of Sowars and Sepoys of upwards of 6 years and under 10 years' service, in receipt of the first rate of good-conduct pay, at Rupee 1:			
	Cavalry - - - - -	1,422	9,204
	Infantry - - - - -	7,782	
Number of Sowars of upwards of 10 years' and under 15 years' service, and Sepoys of upwards of 10 years' service, in receipt of the second rate of good-conduct pay, at Rupees 2:			19,279
	Cavalry - - - - -	976	
	Infantry - - - - -	7,644	8,620
Number of Sowars of upwards of 15 years' service, in receipt of the third rate of good-conduct pay, at Rupees 3:			
	Cavalry - - - - -	1,455	1,455
Number of Sowars and Sepoys of 30 years' service and upwards:			
	Cavalry - - - - -		66
	Infantry - - - - -		26
	Total - - - - -		92

According to the last statement (dated 3rd December 1874) from the Controller of Military Accounts, there were 33,690 pensioners from the Bengal Army in receipt of pension.

P. S. LUMSDEN, Major-General,

Adjutant-General's Office,
Head Quarters, Simla 16th June 1875.

Adjutant-General in India.

APPENDIX S.

ABSTRACT of opinions of general officers from the confidential reports of the inspection of Bengal cavalry and Native infantry, in 1873, 1874, and 1875.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
1st Bengal Cavalry. Col. W. R. Alexander, Commandant, 1873. Lt.-Col. R. Jenkins, officiating Com- mandant, 1874 and 1875.	Class Regiment. Re- cruited entirely of Hindustanee Mus- sulmen.	<p>1873.</p> <p>On the whole the regiment is in an efficient state; the men drilled well and steadily. The Native officers are not very smart, but appeared generally to know their work. Neza bazee and other exercises do not appear to be encouraged in the regiment; although this was pointed out at the last inspection, very few men joined and none of the officers.</p> <p>(Signed) W. J. INGALL, Brig.-Gen.</p> <p>1874.</p> <p>Major-General Brind reports:—"I regret not being able to approve entirely of the state of this regiment, as I have of other regiments previously inspected. The defects, however, are not of a nature likely to attach to it long, if that attention to my observations is accorded by Colonel Jenkins, and his European and Native officers, which I called for on the several parades. The extreme unsteadiness and apparent want of control and power to regulate paces and formation seemed to pervade all ranks, more or less, to such an extent that it showed a want of appreciation of the object of manœuvres, and gave a peculiarly ragged appearance to every formation, from which it took a long time to recover. From the commanding officer's not observing, or attempting to correct, the subordinate officers allowed all to pass as though a general want of intelligence existed."</p> <p>1875.</p> <p>Sir J. Brind reports:—"I consider that great credit is due to the regiment for the conspicuous improvement effected since last year's inspection, when I had occasion to bring to the notice of his Excellency the Commander-in-Chief certain defects in the drills and general field exercises urgently requiring correction.</p>

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
2nd Bengal Cavalry. Capt. C. W. Campbell, officiating Com- mandant, 1873 and 1874. Col. O. Wilkinson, Commandant, 1875.	<i>General Mixture.</i> Mussulmen, Dogras, Sikhs, Jats, Raj- poots and Brahmins.	It is my gratifying duty to report that the course of study and instruction so ably carried out under the supervision of Colonel Snow, commanding at Cawn- pore, has resulted in most satisfactory reform, so that the 1st Bengal Cavalry is in a fair way of bearing comparison with the other regiments in the division. Colonel Jenkins and his officers (European and Native) accepted the necessity of elementary training for horse and man to secure the steadiness and cor- rectness in all drills required by Lord Napier's remarks upon my report of the regiment; and the spirit of emulation pervaded all ranks to such an extent that voluntary instruction has been carried on during the recess season with invariable favourable results. * * * The above remarks apply particularly to the various drills and exercises; but in all departments I observe evidence of the good soldier's pride. Appearance of the regiment on parade and garrison duties, its interior economy and discipline, are quite satisfactory."
		1873. On the whole the regiment is in a satisfactory state; and still maintains its high character for discipline and loyalty. All the British officers are acquainted with their duties—zealous, energetic, and possessing <i>esprit de corps</i> . The Native officers are a very re- spectable body of men, quite competent to command their troops, or exercise the regiment, but were not quite perfect in the placing of picquets, posting videttes, &c. The regiment in general did not acquit itself satisfactorily on this point. (Signed) W. OLPHERTS, Brig.-Gen.
3rd Bengal Cavalry. Col. G. W. M. Hall, Commandant, 1873, 1874 and 1875.	<i>Class Troop System.</i> 3 troops Hindustanee Mahomedans. 1 troop Sikhs. 1 „ Jats. 1 „ Rajpoots.	1874. A satisfactory report. The European and Native officers are generally well instructed, and appeared to understand their duties. The regiment is, however, so divided into detachments that it is difficult to say whether any improvement has taken place since last inspection; those men who were present appeared to be acquainted with their drills and duties. (Signed) W. OLPHERTS, Brig.-Gen. 1875. The general state of the regiment is highly satisfactory. A well regulated system of economy has been established. The field exercises and movements were very well performed, and the regiment has been carefully instructed in skirmishing, outpost and patrol duties. (Signed) J. BRIND, Maj.-Gen.
		1873. The regiment is in very good order, having improved much since last inspection. The officers are smart and intelligent, and zealous in the perform- ance of their duties. The Native officers are well instructed, and are a most respectable intelligent body of men. The field exercises and movements were performed with rapidity and precision. (Signed) J. M. WALTER, Brig.-Gen.
4th Bengal Cavalry. Lt.-Col. G. Hankin, Commandant, 1873, 1874 and 1875.	<i>General mixture</i>	1874. A well-drilled and well set up body of men. Everything was in the most perfect order, and there was nothing that could be found fault with. (Signed) J. M. WALTER, Brig.-Gen.
		1875. This regiment is in a high state of efficiency and discipline, the result of the <i>esprit de corps</i> that pervades all ranks. (Signed) R. HUME, Brig.-Gen.
4th Bengal Cavalry. Lt.-Col. G. Hankin, Commandant, 1873, 1874 and 1875.	<i>General mixture</i>	1873. The regiment is in good order. The men are clean, smart, and well drilled, and went through all the manœuvres steadily. Outpost duty was also well performed. The Native officers are an intelligent body of men, and handled their troops and squadrons very creditably. Neza bazee has not been generally practised in the regiment. (Signed) W. J. INGALL, Brig.-Gen.
		1874. Considering all things the state of the regiment is quite satisfactory, but time is wanted to make it thoroughly smart. (Signed) A. E. HARDINGE, Maj.-Gen. 1875. The state of the regiment is satisfactory, and credit is due to the unflagging exertions of its British officers to raise its standard of efficiency. The Native officers and non-commissioned officers are an intelligent and respectable body of men. The field exercises were performed correctly, and in brigade drill the regiment has made a marked improvement, the result of its association with the 15th Hussars. (Signed) A. E. HARDINGE, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
5th Bengal Cavalry. Lieut.-Col. C. J. S. Gough, Commandant, 1873, 1874, and 1875.	General mixture	<p>1873.</p> <p>Major-General Macdonell says:—"I have much pleasure in submitting, for the information of the Right Honourable the Commander-in-Chief, this very creditable and satisfactory report of my inspection of the 5th Bengal Cavalry at Jhelum. It has been my good fortune to witness and verify the efficiency and condition of the regiment, both in the field and in quarters, and I cannot in words speak too highly or do justice to the intelligence and exertions of Colonel Gough, V.C., and his officers."</p> <p>1874.</p> <p>The regiment is in a very high state of efficiency and discipline. As a body the Native officers are an intelligent, useful, and active body of men, and have been especially and carefully instructed in all their duties.</p> <p>(Signed) A. MACDONELL, Maj.-Gen.</p> <p>1875.</p> <p>An excellent report. The manner in which the duties are carried out by Lieutenant-Colonel Gough precludes the possibility of finding fault with any detail, and the general efficiency of the regiment is generally recognised by all who have seen it.</p> <p>(Signed) A. MACDONELL, Maj.-Gen.</p>
6th Bengal Cavalry. Col. J. F. Richardson, C.B., Commandant, 1873. Major G. A. Baker, officiating Commandant, 1874 and 1875.	<p><i>Class Troop System.</i></p> <p>1 troop Hindustanee Mussulmen.</p> <p>1 " Trans-Indus Punjab and Border Tribes.</p> <p>1 " Hindustanee Hindoos.</p> <p>2 troops Sikhs.</p> <p>1 troop Jats.</p>	<p>1873.</p> <p>The state of the regiment is highly satisfactory. It is composed of a very fine body of men, who are smart and well drilled, and particularly well mounted. The British officers are fully acquainted with their duties and perfectly qualified for their different situations. The Native officers are very respectable, intelligent, and zealous body of men.</p> <p>(Signed) R. O. BRIGHT, Brig.-Gen.</p> <p>1874.</p> <p>The regiment is in very good order. The Native officers are a remarkably intelligent and zealous body of men. At the late Agra Durbar they received especial notice and commendation from his Excellency the Viceroy. The drill of the men is excellent, and their knowledge of outpost duty highly creditable.</p> <p>(Signed) R. O. BRIGHT, Brig.-Gen.</p> <p>1875.</p> <p>The regiment is in a most satisfactory state; the zeal and intelligence of the European officers leave nothing to be desired; the Native officers understand their work, and do it thoroughly, and the non-commissioned officers are smart and intelligent, and the men ride well, drill well, and are skilful in the use of their arms.</p> <p>(Signed) R. O. BRIGHT, Brig.-Gen.</p>
7th Bengal Cavalry. Lieut.-Col. F. C. J. Brownlow, officiating Commandant, 1873 and 1874. Col. L. J. Farquharson, Commandant, 1875.	General mixture	<p>1873.</p> <p>Satisfactory on the whole. The regiment turned out very clean and smart, and drilled steadily, but the men as a body are not of good physique, some of them are small and "shabby" looking. Some of the recruits appeared very small, and it is stated that the pay is not sufficient to induce good men with money to enlist. The regiment requires instruction in outpost duty, skirmishing and dismounted drill, which were faulty. The Native officers also require more instruction, but they are all zealous and intelligent.</p> <p>(Signed) H. TOMBS, Maj.-Gen.</p> <p>1874.</p> <p>The general appearance, bearing, and performance of this regiment, both regimentally and in brigade with the other arms, was very satisfactory.</p> <p>(Signed) W. OLPHERTS, Brig.-Gen.</p> <p>1875.</p> <p>On the whole the regiment is in a satisfactory state; a good system of interior economy has been established, and every attention has been paid to the instruction of both officers and men; the regiment, however, requires more practice at outpost duty.</p> <p>(Signed) W. OLPHERTS, Brig.-Gen.</p>

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
8th Bengal Cavalry. Lt.-Col. W. J. Ward, Commandant, 1873, 1874 and 1875.	<i>Class Troop System.</i> 1 troop Hindustanee Mussulmen. 1 " Pathans. 1 " Punjabee Ma- homedans. 1 " Hindustanee Hindoos. 1 " Bundelas. 1 " Jats.	1873. The corps is composed of a fine body of men, who are well equipped and well mounted. Both European and Native officers are competent to command their troops in the various situations of service. (Signed) J. TRAVERS, Maj.-Gen. 1874. The regiment appears to be in good order, and in an efficient state. The Native officers are well instructed and understand their work. (Signed) T. F. WILSON, Brig.-Gen. 1875. An improvement has taken place in the regiment since last inspection. The interior economy is good, and the field exercises were correctly performed. The "dismounted service" of the regiment is unusually good; some of the non-commissioned officers are rather indifferent. (Signed) T. F. WILSON, Brig.-Gen.
9th Bengal Cavalry. Lt.-Col. H. L. Camp- bell, Commandant, 1873, 1874 and 1875.	<i>Class Troop System.</i> 1 troop Pathans 2 " Punjabee Ma- homedans. 2 " Sikhs. 1 " Dogras and Hillmen.	1873. The regiment went through its inspection in a highly satisfactory manner, and no fault was found. The European officers appeared fit for any duties in the field or in quarters, and the Native officers are experienced and understand their duties thoroughly. (Signed) A. MACDONELL, Maj.-Gen. 1874. A satisfactory report. (Signed) J. D. WALLCOMBE, Brig.-Gen. 1875. The regiment is in a high state of order, the men are well mounted and equipped, and the movements were performed with a steadiness seldom surpassed. The European officers have a thorough knowledge of their work, and the Native officers are equally acquainted with their duties. The regiment displayed great intelligence at outpost duty. (Signed) J. D. WALLCOMBE, Brig.-Ge
10th Bengal Lancers. Lt.-Col. C. A. Palli- ser, C.B., Com- mandant, 1873, 1874 and 1875.	<i>Class Troop System.</i> 1 troop Pathans 1 " Punjabee Ma- homedans. 2 " Sikhs. 1 " Dogras and Hillmen. 1 " Jats.	1873. The 10th Bengal Lancers is in an extremely efficient state. It made a splendid appearance on parade. (Signed) T. F. WILSON, Brig.-Gen. 1874. The regiment is in a most efficient state, and is composed of an extremely fine body of men. Every one appears to have been extremely well instructed. (Signed) T. F. WILSON, Brig.-Gen. 1875. The 10th Bengal Lancers is in an extremely efficient state. The European and Native officers thoroughly understand their work, and are perfectly efficient in the performance of their respective duties. The men are well set up and drilled, and performed the movements extremely well. (Signed) T. F. WILSON, Brig.-Gen.
11th Bengal Lancers. Capt. A. A. Dick, Commandant, 1873. Capt. R. E. Boyle, officiating Com- mandant, 1874; Commandant, 1875.	<i>Class Troop System.</i> 3 troops Sikhs 3 " Punjabee Mus- sulmen.	1873. The regiment is composed of a fine body of men, varying considerably in physique, but all soldier-like and serviceable. The field movements were performed with accuracy. The European officers all handled their regiment with facility, and the Native officers are well instructed in squadron drill. (Signed) P. HILL, Maj.-Gen. 1874. The regiment is in a remarkable state of good order and efficiency. The officers and men are splendidly mounted, and are excellent riders. The Native officers and men are of an excellent stamp. More attention, however, is required to practical instruction in picquet and outpost duty. (Signed) W. PAYN, Brig.-Gen. 1875. The regiment is in every respect efficient, and is one of the best mounted corps in India. The field exercises were performed correctly. A good feeling prevails amongst the officers and men. The Native officers are, as a rule, excellent characters, and showed a good deal of intelligence. Some difficulty is experienced in obtaining "Dogra" and "Pathan" recruits. (Signed) CHAS. REID, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
12th Bengal Cavalry. Lt.-Col. H. H. Gough, Commandant, 1873, 1874 and 1875.	<i>Class Troop System.</i>	1873. The regiment is well drilled, and in a very efficient state. The British officers are all very good, and performed the movements rapidly and correctly, and from their answers to the questions put them showed an intimate acquaintance with all the details of cavalry drill. The Native officers are well instructed, and understand their duties. The recruits are a very good body of men, and likely to be an acquisition to the corps. (Signed) T. F. WILSON, Brig.-Gen.
	1 troop Pathans 1 „ Punjabee Mus- sulmen. 2 „ Sikhs. $\frac{1}{2}$ „ Dogras and Hillmen. $\frac{1}{2}$ „ Bundelas. 1 „ Jats.	1874. The corps is in a very efficient state ; both British and Native officers acquitted themselves well. (Signed) T. F. WILSON, Brig.-Gen.
		1875. The regiment is in good and efficient order. The British officers are in every respect efficient, and the Native officers and non-commissioned officers are on the whole active and intelligent. (Signed) T. F. WILSON, Brig.-Gen.
13th Bengal Lancers. Maj. R. C. Low, Com- mandant, 1873 and 1874. Capt. W. H. Mac- naghten, offici- ating Commandant, 1875.	<i>Class Troop System.</i>	1873. Appears a good serviceable regiment. The men are of good physique, and have the appearance of veteran soldiers. Their movements are performed according to regulations, and in everything requiring dash and rapidity the regiment excels, and on service would be found second to none. The European officers are all very competent, though more theoretical knowledge is desirable, as well as practice for the Native officers in
	1 troop Pathans 2 „ Punjabee Ma- homedans. 2 „ Sikhs. 1 „ Dogras and Hillmen.	squadron drill. The latter understand outpost duty thoroughly, and are able to illustrate it by sketch and report. (Signed) PERCY HILL, Maj.-Gen.
		1874. The regiment is in a very efficient state. British officers smart, and drilled the regiment in a most efficient manner. The Native officers also drilled their troops most creditably. (Signed) CHAS. REID, Maj.-Gen.
14th Bengal Lancers. Lt.-Col. B. W. Ryall, officiating Com- mandant, 1873 and 1874. Col. J. I. Murray, C.B., Command- ant, 1875.	<i>Class Regiment.</i>	1873. The regiment is in very fine order, and nothing could be better than the manner in which it works on parade. Its drill is admirable, and all seem to know their work. More instruction is however required in picquet duties. (Signed) J. D. WALLCOMBE, Brig.-Gen.
	“Jat Horse”	1874. Many defects were noticed, which are attributed to the fact of the regiment having been broken up into detachments whilst at Deolee, but it is expected that with the present surroundings, and the well-known abilities of its Commandant, the condition of the regiment by the next inspection will be all that can be desired. (Signed) A. MACDONELL, Maj.-Gen.
		1875. The improvement in this regiment continues ; and though further instruction in field manœuvres and outpost duties is still required by the non-commissioned officers and men, the general efficiency of the corps is satisfactory. (Signed) A. MACDONELL, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
15th Bengal Cavalry. Maj. G. A. Prendergast, Commandant, 1873. Maj. W. Musgrave, officiating Commandant, 1874 and 1875.	<i>Class Regiment.</i> "Mooltanee Horse" -	1873. An efficient corps, composed of a very good body of men. The movements were very well performed, more especially the duties of outposts, patrols, &c. Both European and Native officers understand their duties thoroughly. (Signed) W. OLPHERTS, Brig.-Gen. 1874. A very favourable report in every particular. The Native officers are said to be a very superior body of men. (Signed) P. HILL, Maj.-Gen. 1875. A similarly favourable report as last year. The regiment is very smart and very efficient in all respects. (Signed) P. HILL, Maj.-Gen.
16th Bengal Cavalry. Capt. R. Topham, Commandant, 1873, 1874 and 1875.	<i>Class Troop System.</i> 1 troop Hindustanee Mahomedans. 2 " Hindustanee Hindoos. 1 " Dogras. 2 " Sikhs.	1873. Notwithstanding that there was only one British officer present at inspection the regiment was very steady on parade, and gave proof that it is well drilled, and that the Native officers are perfectly efficient. The recruits enlisted since last inspection are very indifferent, and some are too old. Attention has been drawn to this point. (Signed) T. F. WILSON, Brig.-Gen. 1874. A very favourable report, reflecting the very highest credit on the commanding officer. (Signed) W. OLPHERTS, Brig.-Gen. 1875. Everything connected with the regiment was found to be in a perfectly satisfactory state. The regiment turned out in a smart and efficient manner, and executed the field exercises with much celerity and precision. (Signed) W. A. ARMSTRONG, Col.
17th Bengal Cavalry. Lt.-Col. F. W. Graham, Commandant, 1873, 1874 and 1875.	<i>Class Troop System.</i> 3 troops Mahomedans 3 " Hindoos.	1873. Since last inspection a very marked improvement has taken place in the regiment, and in another year it will hold its own with many of the Native cavalry regiments. (Signed) J. TURNER, Brig.-Gen. 1874. Major-General Macdonell says :—"It gives me pleasure to record my opinion, and to testify that Lieut.-Colonel Graham is energetically continuing the work of thorough reform. In men and horses I believe this regiment cannot be surpassed by others, and with material so susceptible of being trained to the best account in the hands of its present commandant. The non-commissioned officers as a body are indifferent, but more work has been thrown on them lately, and they have been made to understand their responsibilities." 1875. Favourable on the whole. Some progress has been made, but the regiment requires competent instructors of all grades, otherwise it will remain in a state which does not represent efficiency. (Signed) A. MACDONELL, Maj.-Gen.
18th Bengal Cavalry. Col. F. H. Smith, Commandant, 1873 and 1874. Capt. T. R. Davidson, officiating Commandant, 1875.	<i>Class Troop System.</i> 1 troop Hindustanee Mahomedans. 1 " Punjabee Mahomedans. 1 " Hindustanee Hindoos. 1 " Sikhs. 1 " Jats. 1 " Tewannas.	1873. The regiment is in good order, and the men drilled well and steadily, and all ranks appeared to be well up to their work. All the officers take an interest in the regiment, and a very good feeling appears to exist between the European and Native officers and men. (Signed) W. J. INGALL, Brig.-Gen. 1874. Owing to the paucity of officers and the heavy duty to be performed at Allahabad, the commanding officer has had many difficulties to contend with, but the drill of the regiment is excellent, the spirit of the officers and men most praiseworthy, the interior economy very good, the lines neat, and the books admirably kept. The discipline is good, and the conduct of the men all that can be desired. (Signed) J. BRIND, Maj.-Gen. 1875. With the exception of a falling off in the correctness of the time and pace in moving, and in firing from horseback, the same standard of excellence exists, and great credit is due to the officiating commandant in keeping up the superiority of the regiment. (Signed) J. BRIND, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
19th Bengal Lancers. Lieut.-Col. W. Fane, C.B., Commandant, 1873, 1874 and 1875.	<i>Class Troop System.</i> 1 troop Mooltancee. 1 " Pathans. 1 " Punjabee Mahomedans. 2 " Sikhs. $\frac{1}{2}$ " Dogras and Hillmen. $\frac{1}{2}$ " Jats.	1873. The regiment is in an admirable state of efficiency, and is the steadiest and best drilled of any that have been inspected. The men are well exercised in the use of the lance, and are well dressed and appointed, and cleanly in their lines. (Signed) H. TOMBS, Maj.-Gen. 1874. The appearance of this regiment, its drill and discipline, are all that can be desired. (Signed) W. OLPHERTS, Brig.-Gen. 1875. A very favourable report. The conduct of the men during the past year has been excellent, and the regiment has performed all its duties in a most cheerful, soldierlike and efficient manner. No regiment in the division has given more satisfaction than the 19th Bengal Lancers. (Signed) W. OLPHERTS, Brig.-Gen.
1st Native Infantry. Col. J. R. McMullen, Commandant, 1873, 1874, and 1875.	<i>General Mixture.</i> Punjabee and Hindustanee Mussulmen, Brahmins and Rajpoots, with Sikhs and low-caste men.	1873. Generally satisfactory. The regiment is backward in light infantry and outpost duties. The former was executed indifferently, and the two officers sent out with the picquets showed a want of knowledge in selecting good positions. The men, however, drilled very steadily, and the manual firing and bayonet exercises were well performed. (Signed) T. A. CAREY, Col. 1874. The general efficiency of the regiment reflects the greatest credit on the commanding officer and the adjutant. The manual and platoon exercises, and also the bayonet exercise, were performed to perfection; the various battalion movements were executed in a most satisfactory manner; points taken up without any hesitation, and altogether showing a thorough knowledge of their drill by both officers and men. The skirmishing was very good, the men evidently having been well taught. (Signed) J. F. PENNYQUICK, Col. 1875. The general result of the inspection is very satisfactory. The drill and instruction of the regiment was good, but the corps labours under the disadvantage of being located at an out station where it cannot be brigaded with other troops. Both European and Native officers are competent, and the latter commanded their companies efficiently. (Signed) W. OLPHERTS, Brig.-Gen.
2nd Native Infantry. Col. E. Oakes, Commandant, 1873. Lieut.-Col. W. B. Shawe, officiating Commandant, 1874; Commandant, 1875.	<i>General Mixture.</i> Brahmins, Rajpoots and Musselmen, with an inconsiderable mixture of low-caste men.	1873. On the whole the regiment is in an efficient state. The European officers are zealous and intelligent, and render every support to their commanding officer. The native officers commanded their companies well. The field manoeuvres were performed well, but were more remarkable for great steadiness and correctness than for celerity. (Signed) W. J. INGALL, Brig.-Gen. 1874. A very favourable report on the general state of this regiment. Its appearance on parade was uniformly good and imposing. (Signed) J. BRIND, Maj.-Gen. 1875. A remarkably fine regiment, in which a well regulated system of economy has been established; the soldiers are a fine body of men, well set up, well drilled, and steady under arms, and who went through their drill and movements with much precision and correctness; the European and Native officers, as also the non-commissioned officers, are competent in every respect. (Signed) J. BRIND, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
3rd Native Infantry. Col. G. A. St. P. Fooks, Commandant, 1873, 1874 and 1875.	<i>General Mixture.</i> Hindustanee Musselmen, Brahmins and Rajpoots, and a small admixture of low-caste men.	1873. The regiment suffered last hot weather from sickness, which has been the cause of some slackness in the drill, but on the whole the general appearance of the regiment on parade was decidedly good. A well regulated system of economy has been established in the corps, and both European and Native officers understand and perform their duties in a competent manner. (Signed) W. J. F. STAFFORD, Brig.-Gen.
		1874. Brigadier-General Stafford was very much pleased with both British and Native officers. The field movements were performed correctly and according to regulations. (Signed) W. J. F. STAFFORD, Brig.-Gen.
		1875. On the whole satisfactory. The European officers render every support to their Commandant. The field exercises, including skirmishing, &c., were fairly performed. (Signed) W. J. F. STAFFORD, Brig.-Gen.
4th Native Infantry. Lt.-Col. H. C. Anderson, officiating Commandant, 1873; Commandant, 1874 and 1875.	<i>General Mixture.</i> Hindustanee Musselmen, Brahmins and Rajpoots, a small number of Aheers and low-caste men.	1873. This regiment is composed of a very fair body of officers, non-commissioned officers and men, who are steady under arms, and who drill with precision and accuracy. The officers, both British and Native, acquitted themselves creditably on parade, and showed that they had been carefully trained. (Signed) W. SANKEY, Brig.-Gen.
		1874. A favourable report. The European and Native officers are well instructed, and in every respect competent. The regiment is composed of a fine body of men, who are well drilled, and move well on parade. (Signed) W. SANKEY, Brig.-Gen.
		1875. Fairly satisfactory. The European officers are fairly efficient in the performance of their duties. The Native officers are well instructed, and commanded their companies efficiently. The manual firing and bayonet exercises and battalion drill were fairly performed. (Signed) W. SANKEY, Brig.-Gen.
5th Native Infantry. Col. G. A. Fisher, Commandant, 1873. Lieut.-Col. W. J. P. Barlow, Commandant, 1874 and 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 1 company Hindustanee Musselmen. 1 company Jats. 1 company Goorkhas and Hillmen. 1 company Bundelas. 1 company Hindoos of inferior castes. 1 company Trans-Sutlej Sikhs.	1873. Unfavourable. The drill of the regiment is not satisfactory; the men moved without life or vigour, and displayed a want of smartness under arms, as well as in all duty matters. The skirmishing was indifferent, and very little knowledge was displayed in the duties of outpost. The discipline of the regiment is also slack, and some of the European officers were wanting in practical knowledge. (Signed) J. TRAVERS, Maj.-Gen.
		1874. At the last inspection a want of general smartness was noticed, but an improvement in this direction has been made. The Native officers might be smarter, but an improvement may be expected. All the European officers acquitted themselves creditably. The drill of the regiment is tolerable, but there is room for improvement. (Signed) A. E. HARDINGE, Maj.-Gen.
		1875. The state of the regiment is very satisfactory, showing a decided improvement upon the inspection of last year. The European officers are in every respects efficient, and thoroughly support their commanding officer in their several situations. The capacity of many of the Native officers is indifferent, and taken altogether are not of the stamp desired. The field exercises were performed correctly, but the regiment has not been instructed in running drill and shelter trench exercise. (Signed) A. E. HARDINGE, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
6th Native Infantry. Col.G.Holroyd, Com- mandant, 1873, 1874 and 1875.	<i>Class Company.</i> 1 company Brahmins and Rajpoots. 1 company Hindusta- nee Mussulmen. 2 companies Jats. 1 company low-caste Hindoos. 1 company Punjabee Musselmen and Pa- thans. 1 company Dogras and Hillmen. 1 company Sikhs, Trans-Sutlej.	1873. The 6th Native Infantry is in an excellent state of drill and discipline, and still maintains its character for smartness and steadiness on parade. (Signed) R. O. BRIGHT, Brig.-Gen. 1874. The regiment is in admirable order, and reflects the greatest credit on Colonel Holroyd and his officers, all of whom are very efficient and well instructed. The Native officers are also very well acquainted with their duties. A loyal good spirit pervades all ranks, and the regiment is in all respects a model sepy corps. (Signed) W. OLPHERTS, Brig.-Gen. 1875. An excellent regiment, second to none in appearance, dis- cipline, and general efficiency. A very loyal spirit exists in the corps. (Signed) W. OLPHERTS, Brig.-Gen.
7th Native Infantry. Lieut.-Col. F. J. Ste- phenson, officiat- ing Commandant, 1873 ; Command- ant, 1874 and 1875.	<i>General Mixture.</i> Mahomedans, Brah- mins, Rajpoots, with a mixture of Sikhs and other castes.	1873. The state of the regiment reflects great credit on the European officers. The Native officers, non-commis- sioned officers and men are smart, well drilled and soldierlike in bearing, and steady on parade. The outpost duties, running drill, and shelter trench exercise were done creditably. (Signed) B. FRASER TYTLER, Maj.-Gen. 1874. The regiment is in a highly efficient and creditable state. The men are very smart and soldierlike in appearance. The European officers are very intelligent, and are fully instructed in their duties. The Native officers are a highly respectable body of men, but as a rule are not very intelligent. (Signed) P. HILL, Maj.-Gen. 1875. A very efficient corps. The men are particularly well turned out, and set up, and are very steady under arms. The marching and exercises were decidedly good, though the former was slightly in excess of regulation pace. The field exercises were understood by all ranks, and in skirmishing an improvement has take place. (Signed) P. HILL, Maj.-Gen.
8th Native Infantry. Col. T. A. Carey, Commandant, 1873, 1874 and 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 1 company Hindusta- nee Mahomedans. 1 company low-caste Hindoos. 1 company Pathans. 1 company Dogras and Hillmen. 1 company Sikhs. 1 company other castes.	1873. The 8th Native Infantry is composed of a fine body of men, and their general appearance, dress, setting up and drill, is creditable to the European officers of the regiment. The British and Native officers have a very imperfect knowledge of outpost duties. This is attributed to the long time the regiment was located at the Presidency. Attention has been drawn to this point. (Signed) H. TOMBS, Maj.-Gen. 1874. The regiment is in a satisfactory state, and is well cared for, and looked after in essential points of drill and discipline. (Signed) W. OLPHERTS, Brig.-Gen. 1875. The general appearance of the regiment on parade, and the manner in which it executed the various drills and duties, were satisfactory. (Signed) W. OLPHERTS, Brig.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
9th Native Infantry. Col. H. L. Pester, Commandant, 1873 and 1874. Lt.-Col. W. H. Hawes, Commandant, 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 1 company Hindustanee Mahomedans. 1 company Jats. 2 companies Bundelas 1 company Dogras and Hillmen. 1 company Goorkhas.	1873. The drill and discipline of the corps are in good order, but both officers and men are too much accustomed to the parade ground and its stiff drill, and would benefit much if attached to a camp of exercise. (Signed) H. TOMBS, Maj.-Gen. 1874. The regiment is in a creditable state. It is composed of a fair average lot of men, well set up, and steady under arms. Their drill would be fair were not the pace much too slow. This has been pointed out to the commanding officer, with instructions to remedy the defect. (Signed) R. O. BRIGHT, Brig.-Gen. 1875. There has been a decided improvement in this regiment since last inspection. The drill is improved, and the pace in marching is now correct. The Native officers are well instructed, and commanded their companies efficiently. (Signed) R. O. BRIGHT, Brig.-Gen.
10th Native Infantry. Lt.-Col. A. Combe, officiating Com- mandant, 1873. Col. C. Lyons Mont- gomery, Com- mandant, 1874 and 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 1 company Hindustanee Mahomedans. 1 company Jats. 1 company Bundelas. 1 company low-caste Hindoos. 1 company Punjabee Mahomedans. 1 company Dogras.	1873. The 10th Native Infantry is in a satisfactory state, and the manner in which both officers and men performed their duties gave evidence of zeal and intelligence from all. (Signed) W. SANKEY, Brig.-Gen. 1874. The corps is in a highly efficient state, and reflects great credit on both European and Native officers. (Signed) W. SANKEY, Brig.-Gen. 1875. The regiment is composed of a fine body of men, but they have suffered much of late from sickness. They, however, turned out smart and clean, and gave satisfaction in the performance of their duties. Very great attention has been paid to the instruction and training of all ranks. (Signed) W. SANKEY, Brig.-Gen.
11th Native Infantry. Col. E. D. Watson, Commandant, 1873 and 1874. Col. C. F. G. Lamb, Commandant, 1875.	<i>General Mixture.</i> Hindustanee, Mus- sulmen, Brahmins, and Rajpoots, with a proportion of Aheers, and a small admixture of low- caste men.	1873. The state of the regiment reflects great credit on its commandant. It is very well drilled, and a very good discipline is maintained. The European and Native officers understand their duties thoroughly; the latter acquitted themselves remarkably well on parade. (Signed) W. OLPHERTS, Brig.-Gen. 1874. The regiment has greatly improved since it was last inspected. In drill, discipline, and interior economy it is equal or superior to many regiments. All the European officers are very favourably reported on, and the Native officers are capable of drilling the battalion as well as their companies. (Signed) W. OLPHERTS, Brig.-Gen. 1875. The regiment presented a particularly smart and soldierlike appearance on inspection parade; the setting up of the men, and their steadiness under arms, left nothing to be desired. Arms, accoutrements, and ammunition were all in good order, and the various movements performed in brigade, battalion, and light infantry drill were all well executed. (Signed) W. A. ARMSTRONG, Col.
12th Native Infantry. Col. H. B. Stevens, Commandant, 1873, 1874, and 1875.	<i>General Mixture.</i> Hindustanee, Mus- sulmen, Brahmins, Rajpoots, Pun- jabee Mahomedans, Sikhs, Pathans, and Hindoos of low- caste.	1873. The regiment is in a very efficient state in all respects. It is composed of an excellent body of men, who are well drilled, and very steady under arms. The manual firing, and bayonet exercise were well done, as also the shelter-trench exercise. The target practice was excellent. The European officers are tolerably well instructed, and the Native officers are well acquainted with their work. (Signed) T. F. WILSON, Brig.-Gen. 1874. A very fine regiment, composed of a splendid body of men. The regiment drilled extremely well on parade, but when taken on rough ground, both officers and men were all abroad. Instructions have been issued on this point. (Signed) T. F. WILSON, Brig.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
13th Native Infantry. Lieut.-Col. H. King, Commandant, 1873 and 1874. Lieut. - Col. R. S. Moseley, Com- mandant, 1875.	<i>General Mixture.</i> Brahmins, Rajpoots, Hindustanee Mus- sulmen, Jats, Hin- doos of other castes, &c.	<p style="text-align: right;">1875.</p> <p>Brigadier-General Wilson reports—"This fine regiment, although it has suffered a good deal from sickness lately, is in excellent order in all respects, and reflects much credit on the commandant, Col. Stevens, and also on the 2nd in command. All the Native officers commanded their companies well. The skirmishing of the corps was very good, and the target practice was admirable. There were no complaints of any kind, and the conduct of the regiment has been everything that could be wished. Everything in the regiment is well managed and cared for, and I could see nothing to find fault with."</p> <hr/> <p style="text-align: right;">1873.</p> <p>The regiment is in an efficient state, and fit for any service it may be called upon to perform. The men are clean, smart, and soldierlike in their bearing; are well drilled, and move steadily. The Native officers are very intelligent, and have been well instructed. They handled their companies very well on outpost duty, and in making an attack on a village. Great pains have been taken in teaching all ranks outpost duty. (Signed) W. J. INGALL, Brig.-Gen.</p> <hr/> <p style="text-align: right;">1874.</p> <p>The general state of the regiment is most satisfactory. The European officers are all acquainted with their duties, and the Native officers are a very superior set of men, intelligent, active, and well set up. Highly reported on for sobriety and soldierlike qualities. (Signed) J. BRIND, Maj.-Gen.</p> <hr/> <p style="text-align: right;">1875.</p> <p>The 13th Native infantry is in an excellent state of discipline and efficiency. Its appearance under arms is soldierlike; its drills and exercises were performed with steadiness and intelligent correctness, and all ranks were prepared to show the duties required from them individually and collectively, with more or less correctness. (Signed) J. BRIND, Maj.-Gen.</p>
		<p style="text-align: right;">1873.</p> <p>The 14th Native infantry continues to maintain its high efficiency. It cannot be surpassed in its drill and exercises by any other regiment of Native infantry. (Signed) A. MACDONELL, Maj.-Gen.</p> <hr/> <p style="text-align: right;">1874.</p> <p>An excellent report: Major General Macdonnell says— "The 14th Sikhs, at present under the command of Major Williams, is perhaps the best Native infantry regiment in my division. The high pitch of excellence established by Colonel Ross is continued under its present commander, who devotes himself arduously to the task of maintaining the system of the regiment, and keeping up its training * * * and the officers, non-commissioned officers and men take a pride in upholding this high proficiency." (Signed) A. MACDONELL, Maj.-Gen.</p> <hr/> <p style="text-align: right;">1875.</p> <p>Major General Macdonnell again reports—"This is my third general inspection of the 14th Sikhs, and on this occasion, as on former ones, whichever way I turned. I perceived nothing but a very high degree of efficiency and soldierlike bearing. The Native officers are a very well selected and martial body of men, whose zeal, intelligence, and smartness cannot be mistaken."</p>
		<p style="text-align: right;">1873.</p> <p>The regiment is composed of a very fine body of men. The field exercises and movements were performed correctly, and with due celerity, but the minutiae of drill has been somewhat neglected. This, however, will soon right itself by a short course of steady drill. The European officers are a fair average stamp. (Signed) J. TURNER, Brig.-Gen.</p> <hr/> <p style="text-align: right;">1874.</p> <p>A very efficient, well disciplined, and fine body of men. The European officers are zealous and intelligent, and understand their duties well. The Native officers are very well acquainted with their duties, particularly so in the drill of their companies. (Signed) A. MACDONELL, Maj.-Gen.</p>
15th Native Infantry. Lieut.-Col. R. Barter, Commandant, 1873, 1874, and 1875.	<i>Class Regiment.</i> Composed principally of Cis-Sutlej Sikhs. There are a few Trans-Indus Sikhs, Punjabee Mahomedans, and other castes.	

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
16th Native Infantry. Lieut. Col. W. B. Girdlestone, Commandant, 1873 and 1874. Lieut. Col. G. A. Brown, officiating Commandant, 1875.	<i>General Mixture.</i> Rajpoots, Brahmins, and Hindustanee Mussulmen. A small admixture of Sikhs and other castes.	<p>1875. The 15th Native Infantry is composed of a very fine body of men, powerful and active, and considerably above the average height. Their discipline, conduct, and soldierlike willingness on all occasions are in every way most gratifying. The turn out of the regiment for inspection was all that could be wished for. The interior economy, the arms and equipment of the men, and in fact all matters connected with internal arrangements deserves approval. A decided improvement has taken place in light drill and applied tactics. The musketry instruction has not been satisfactory, but improvement is promised. (Signed) A. MACDONELL, Maj.-Gen.</p> <p>1873. The regiment is a fine one, and looked remarkably well on parade. A few minor defects were noticed, but generally the movements were well executed. Both European and Native officers are well acquainted with their duties, and the men are well set up, and steady under arms. (Signed) W. J. F. STAFFORD, Brig.-Gen.</p> <p>1874. One of the finest regiments in the district. (Signed) W. J. F. STAFFORD, Brig.-Gen.</p> <p>1875. The 16th Native Infantry is composed of a fine body of men, but it has fallen off in its drill, owing to its having had few opportunities of being exercised during the past cold season. A detachment of 200 men were employed with the Duffa Expedition, and the men were always found ready to perform their duties, but were not able to bear hard work as well as the Assam regiments. (Signed) W. J. F. STAFFORD, Brig.-Gen.</p>
17th Native Infantry. Col. F. G. Stainforth, officiating Commandant, 1873. Col. J. Marquis, Commandant, 1874 and 1875.	<i>General Mixture.</i> Mussulmen (Hindustanee and Punjabee), Brahmins and Rajpoots, and a small number of other castes.	<p>1873. Satisfactory on the whole. The corps looked well on parade, and the men were very steady, and performed the several movements with great readiness and exactitude. The discipline of the regiment is good, and the officers, both European and Native, are intelligent, and zealous in the performance of their duties. (Signed) P. HILL, Maj.-Gen.</p> <p>1874. The discipline of the regiment is all that could be desired. Both officers and men are well trained, and great pains have been taken in their instruction. (Signed) CHAS. REID, Maj.-Gen.</p> <p>1875. On the whole satisfactory. The regiment is well disciplined, and the European officers have spared no trouble to raise the standard of efficiency. The drill of the regiment is fair, and the outpost duties are well understood by all ranks, but more instruction is required in skirmishing, which was not satisfactorily done. (Signed) R. O. BRIGHT, Brig.-Gen.</p>
18th Native Infantry. Maj. W. Winson, Commandant, 1873, 1874 and 1875.	<i>Class Company system.</i> 2 companies Brahmins and Rajpoots. 2 companies Hindustanee Mussulmen. 2 companies Goorkhas and Hillmen. 1 company Bundelas. 1 " Hindoos of low caste.	<p>1873. Unfavourable. There is a want of life and smartness in the regiment, both on parade and other duties. The movements were done in rather a slovenly manner, and without that smart intelligence which at once evinces a well taught and well disciplined soldier. The commanding officer, though zealous and anxious to do his best to make the regiment efficient, is deficient in some of the higher qualities to make a good commander. (Signed) J. TRAVERS, Maj.-Gen.</p> <p>1874. A satisfactory report; a decided improvement being noticed in those points which were unfavourably reported on at the last inspection. (Signed) A. E. HARDINGE, Maj.-Gen.</p> <p>1875. The corps (including the department at Fettehghur) is in an efficient state. The men were steady under arms, marched capably, and performed all the exercises unusually well; the skirmishing and bayonet exercises were very good, especially the latter. The regiment has also improved in its musketry practice. (Signed) A. E. HARDINGE, Maj.-Gen.</p>

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
19th Native Infantry. Lieut. - Col. J. F. Stafford, Commandant, 1873, 1874, and 1875.	<i>General Mixture.</i> Sikhs, Punjabee Mussulmen, and Border Tribes.	<p>1873. The drill and appearance of the 19th Native Infantry and its interior economy reflect the highest credit on Lieut.-Col. Stafford. Everything, both on parade and in the lines, have evidence of an intelligent and watchful care for the welfare and comfort, as well as the efficiency of his men, on the part of the commanding officer. (Signed) C. H. BROWNLOW, Brig.-Gen.</p> <p>1874. The very high state of efficiency of this regiment, its admirable interior economy the careful instruction of all ranks, and the apparent comfort and care of the men, reflect the greatest credit on Lieut.-Col. Stafford. The recruits of the regiment are not what they should be, but this is owing to the Punjab being overrun with recruiting parties from all parts of India. (Signed) C. H. BROWNLOW, Brig.-Gen.</p> <p>1875. The regiment is in a highly efficient state. Since 1873, a very marked improvement has taken place in the health, physique, and general appearance of the men. The officers, both British and Native, show a practical knowledge of their duties, and there is every evidence that the non-commissioned officers and men are carefully trained and drilled according to regulations. The interior economy of the regiment is perfect, and its condition altogether reflects the highest credit on Col. Stafford. (Signed) C. H. BROWNLOW, Brig.-Gen.</p>
20th Native Infantry. Maj. R. G. Rogers, officiating Commandant, 1873. Capt. H. W. Gordon, officiating Commandant, 1874. Lt.-Col. R. G. Rogers, Commandant, 1875.	<i>General Mixture.</i> Composed principally of Sikhs and Dogras. There are some Punjabee Mahomedans and Pathans.	<p>1873. The defects pointed out at last inspection have all been remedied, and the regiment is in very good order. The men are clean, smart, and well set up, and have a soldierly appearance. Their skirmishing was particularly good. The interior economy of the regiment is good, and a well regulated discipline is established. (Signed) J. TRAVERS, Maj.-Gen.</p> <p>1874. The condition of the regiment is satisfactory. The British officers appear to require more instruction. The march past and movements were good. The Native officers showed more knowledge than is usually found in this class. The recruits are of excellent stamp. (Signed) A. E. HARDINGE, Maj.-Gen.</p> <p>1875. An exceedingly fine regiment, in a thoroughly efficient state. Its drill was steadily and well performed. The Native officers are unusually good, more especially on parade, where they commanded very well. (Signed) T. F. WILSON, Brig.-Gen.</p>
21st Native Infantry. Lt.-Col. J. Hudson, officiating Commandant, 1873. Col. J. B. Thelwall, Commandant, 1874 and 1875.	<i>General Mixture.</i> Sikhs and Punjabee Mussulmen, Rajpoots, Pathans, and Khut-tuks.	<p>1873. The regiment is in a very efficient state. Every attention has been paid to the instruction and training of both officers and men, and a well regulated system of interior economy and discipline has been established in the corps. The European officers are competent and zealous in the performance of their duties, and the Native officers are qualified to command their companies. The field manœuvres were performed with correctness and celerity. (Signed) T. F. WILSON, Brig.-Gen.</p> <p>1874. The regiment is in a very efficient state. Great pains have been taken in the musketry instruction, but the firing on parade was too hurried. All the European officers answered well all questions put to them. The Native officers understand their duties. The recruits are of a very good stamp. (Signed) T. F. WILSON, Brig.-Gen.</p> <p>1875. A very fine regiment, composed of a well recruited, active, and smart body of men. It was attached to the camp of exercise at Rawulpindee, and from the commencement up to the day of inspection the most regular and constant attention was paid by all to the perfecting of all essential points of drill and efficiency (Signed) A. MACDONELL, Maj.-Gen.</p>

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
22nd Native Infantry. Lt.-Col. J. J. O'Brien, officiating Com- mandant, 1873 and 1874. Lt.-Col. B. T. Staf- ford, officiating Commandant, 1875.	<i>General Mixture.</i> Sikhs and Punjabee Mahomedans prepon- derate. There are a few Pathans and a small number of other castes.	1873. The regiment was employed with the camp of exercise at Hussun Abdal, and though labouring under the dis- advantage of having returned from the Looshaie expedi- tion with its effectives considerably reduced, owing to sickness, it always displayed a soldierlike spirit of emulation, and, though not coming up to other corps, gave entire satisfaction. The discipline and interior economy of the regiment is very good. Every attention has been paid to the instruction and training of the regiment, and no doubt every care will be taken towards increasing its efficiency. (Signed) A. MACDONELL, Maj.-Gen.
		1874. The 22nd Native Infantry is in an efficient state, but the European officers are far behind on theoretical questions connected with their profession, as regards reading and observation, and on subjects of current military information. Some other shortcomings were noticed, but every endeavour will be made to remedy defects by next inspection. The recruits are the finest batch seen, of a very good standard and frame. A great improvement has taken place in the drill of the regiment since last inspection. (Signed) A. MACDONELL, Maj.-Gen.
		1875. Major-General Macdonell reports:—"The general condition of the 22nd Native Infantry gives evidence of the well-directed efforts which have been incessantly at work to raise its efficiency since 1872-73, when this very same corps, among the various regiments then assembled at Hussun Abdal, was, by common consent, the least conspicuous in all essentials. Writing on this date, and having seen much of the regiment both here and at the camp of instruction at Rawulpindee, I have no hesitation in asserting that, taken altogether, the 22nd Regiment Punjab Native Infantry has placed itself well to the front as one of the best among avowedly good Native corps which distinguish this division. It excels them all in discipline, turn out, and style of drill. . . . From the Assistant Adjutant-General for Musketry I receive the highest eulogy on the interest displayed in the training of the course by all ranks, and the thorough earnest- ness with which it is carried out."
23rd Native Infantry. Maj. A. A. Currie, Commandant, 1873, 1874, and 1875.	<i>Class Regiment.</i> Muzbee Sikhs	1873. The inspection of the regiment was most gratifying, and on the whole it is in a very satisfactory condition. The care and attention bestowed on the training of all ranks is evidenced by the style, steadiness, precision, and pliability of the men. The officers as a body are exceedingly well up to their work, though none of them are equal to directing the labour of the men in a skilled or scientific manner; in other respects, and taken in the light of an infantry battalion, it is a most useful and soldierlike body of men. (Signed) A. MACDONELL, Maj.-Gen.
		1874. Major-General Macdonell says:—"My inspection this year of the 23rd Pioneers has proved to me as satisfactory as that of last year. The favourable points which particularly distinguish this regiment are the very considerable elasticity and correctness of its battalion drill, its freedom of movements, and the very intelligent manner in which the skirmishers move and avail themselves of the cover of ground. Indeed in this respect they far excel any other Native regiment that I have inspected this year."
		1875. The inspection of the regiment was very satisfactory in every respect. The European officers are competent in every way, and the Native officers command their companies efficiently. The field exercises were performed with correctness, smartness, and celerity, and all ranks thoroughly understood the duties of skirmishing, outpost, and patrols. The interior economy of the regiment is very good. (Signed) A. MACDONELL, Maj.-Gen.
24th Native Infantry. Col. G. N. Cave, Commandant, 1873. Maj. F. B. Norman, officiating Com- mandant, 1874 and 1875.	<i>General Mixture.</i> Trans - Sutlej Sikhs, Punjabee Mahome- dians, Pathans, Hin- dus, and Dogras.	1873. On the whole very satisfactory. The interior economy and discipline is good, and both European and Native officers understand and perform their duties with zeal and intelligence. More instruction in battalion drill is required, but it is explained that the falling off in this respect is due to the very heavy sickness from which the men suffered in the latter part of 1872. The musketry practice and skirmishing of the regiment is very good, and outpost duty was thoroughly understood by all ranks. (Signed) P. HILL, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
25th Native Infantry. Lt.-Col. H. D. Manning, Commandant, 1873, 1874, and 1875.	<i>General Mixture.</i> Punjabee Mahomedans and Sikhs, Punjabee Hindus and Dogras, with a small number of other castes.	<p>1874.</p> <p>The regiment is composed of an extremely fine body of men, and the recruits, who are also a fine batch of men, will, if carefully drilled, be a great addition to the corps. The drill of the regiment is not so good as it should be, the chief fault being its pace, which is slower than the regulation pace. The European officers have a fair knowledge of their duties, and the Native officers are a particularly smart and intelligent body of men, taking great interest in their companies.</p> <p>(Signed) R. O. BRIGHT, Brig.-Gen.</p> <p>1875.</p> <p>The regiment is in a very satisfactory state, and a very marked improvement has taken place since last inspection. The drill of the regiment is perfect. The manual and bayonet exercises were particularly well done, as was also the skirmishing, which is thoroughly understood by all ranks.</p> <p>(Signed) R. O. BRIGHT, Brig.-Gen.</p>
		<p>1873.</p> <p>A good average corps. Its discipline, instruction, and training are carefully and intelligently supervised by the commanding officer, who is given every support by the officers of the regiment. The Native officers are fairly acquainted with their duties, and are habituated to exercise their companies, and did so on inspection. The recruits enlisted since last inspection were an unusually fine body of men.</p> <p>(Signed) A. MACDONELL, Maj.-Gen.</p> <p>1874.</p> <p>The regiment is composed of a fine body of men, well set up, exceedingly well drilled, and great care appears to have been taken in preserving the discipline of the regiment. The European officers are well instructed and understand their work. The Native officers handled their companies fairly at company drill, but at outpost duty and skirmishing, when thrown upon their own resources, some of them lacked intelligence, and appeared unwilling to act on their own responsibility.</p> <p>(Signed) W. PAYN, Brig.-Gen.</p>
		<p>1875.</p> <p>The 25th Native Infantry is in a most efficient state, the result of the great pains taken by the British officers in the instruction and training of the men. The interior economy of the corps is all that could be desired.</p> <p>(Signed) CHAS. REID, Maj.-Gen.</p>
26th Native Infantry. Lt.-Col. J. Williamson, Commandant, 1873, 1874, and 1875.	<i>General Mixture.</i> Pathans, Punjabee Mussulmen, Dogras, Punjabee Hindus, Sikhs, and a few Hindustanees.	<p>1873.</p> <p>The regiment is in an efficient state. Notwithstanding the unusual sickness, the men were extremely steady on parade, and marched past well. The outpost duty was also well done, and the bayonet, manual, and firing exercises were also well performed. The European officers are all well up in their work and fit for the positions they hold.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
		<p>1874.</p> <p>The regiment appeared to be not quite so steady on parade as it was at last year's inspection. The firing was bad both at the target and with blank ammunition, and there is room for great improvement. The European officers did fairly well on parade, and answered the questions put to them well. The Native officers appear to know their duties.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
		<p>1875.</p> <p>The regiment has much improved in steadiness of drill in the last three months. The defects pointed out at last inspection have been rectified, and the general state of the regiment is satisfactory. The European officers are competent, and render every support to their commanding officer. The Native officers are intelligent and well instructed.</p> <p>(Signed) CHAS. REID, Maj.-Gen.</p>
27th Native Infantry. Lieut.-Col. J. Doran, C.B., Commandant, 1873, 1874, and 1875.	<i>Class Company.</i> 3 companies Sikhs. 2 " Punjabee Mahomedans. 1 company Dogras. 1 " Pathans. 1 " Mixed Hindus.	<p>1873.</p> <p>On the whole the regiment is in creditable order, and considering its disadvantages of being broken up into detachments, and the sickness and mortality that have occurred, the regiment performed its several movements fairly. The Native officers are a respectable body of men in general, but there are some who, from ignorance, indolence, use of intoxicating drugs, want of education and natural intelligence, can never ensure respect. The interior economy and discipline of the regiment is good.</p> <p>(Signed) W. SANKEY, Brig.-Gen.</p>

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
28th Native Infantry. Col. J. Smith, officiating Commandant, 1873; Commandant, 1874 and 1875.	<i>General Mixture.</i> Sikhs, Mussulmans, Dogras, Hindus, and Pathans.	<p>1874.</p> <p>This is a fine regiment, and moved well on parade. The Native officers and non-commissioned officers have been well instructed, and understand what is required of them. The British officers all did well, and readily placed the corps in such positions as were pointed out. In musketry the officers answered indifferently. Instructions have been issued on this head.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
		<p>1875.</p> <p>A very well drilled and well set up regiment, that performed the several field movements with correctness and celerity. The European officers generally were not sufficiently well acquainted with the sword exercise; otherwise all replied well to the questions put to them, and did well on parade. The Native officers commanded their companies on parade, and appeared to be well instructed.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
		<p>1873.</p> <p>The 28th Native Infantry is composed of a fine body of Native officers, non-commissioned officers, and men. They are remarkably steady under arms and take up the dressing smartly. The different exercises with arms were all very well executed, as also all the battalion formations. The light infantry might be quicker, but in performing these moves it is evident the men have been trained with care and attention.</p> <p>(Signed) W. SANKEY, Brig.-Gen.</p>
29th Native Infantry. Lieut.-Col. J. J. H. Gordon, Commandant, 1873, 1874, and 1875.	<i>General Mixture.</i> Sikhs and Hindus, Punjabee Mahomedans, Pathans and Dogras.	<p>1874.</p> <p>The 28th Native Infantry is composed of a good body of men. They stand well and steady under arms, and their drill was fairly performed. All the European officers did fairly well. The Native officers commanded their companies well, and answered the questions put to them in a very creditable manner.</p> <p>(Signed) W. SANKEY, Brig.-Gen.</p>
		<p>1875.</p> <p>The 28th Native Infantry is not in such a satisfactory state as it was two years ago. The march past, and the manual, firing, and bayonet exercises were very fair. The battalion drill was on the whole good, but there was a want of steadiness which requires more attention. The European officers gave satisfaction, but as a rule they are wanting in life and smartness, particularly in light infantry drill. Some of the Native officers are very intelligent and gave very great satisfaction in the manner in which they commanded their companies.</p> <p>(Signed) W. SANKEY, Brig.-Gen.</p>
		<p>1873.</p> <p>A well-trained and well-disciplined regiment, in a perfectly efficient state.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
30th Native Infantry. Lieut.-Col. T. W. R. Boisragon, Commandant, 1873, 1874, and 1875.	<i>General Mixture.</i> Sikhs, Punjabee Mahomedans, Dogras and other Hindus, Pathans, and a few Hindustanee Mussulmen and Hindus.	<p>1874.</p> <p>The 29th Native Infantry is in very good order. The target practice was excellent, showing that great attention has been paid to everything connected with musketry. All the officers exercised the regiment, and did well. The Native officers are generally well acquainted with their duties; some are better than others. A few of the recruits appeared rather old.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
		<p>1875.</p> <p>The regiment is in a very satisfactory state. Its drill and instruction is good, and its musketry practice excellent.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
		<p>1873.</p> <p>A very efficient regiment. The interior economy is good, and everything gives proof that the commanding officer discharges his command with zeal and ability.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p> <p>1874.</p> <p>The regiment did not appear to be quite so steady under arms as it was at last year's inspection, but both European and Native officers understand their duties.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>
		<p>1875.</p> <p>The corps has improved since last inspection; the arms, clothing, accoutrements, &c. are all in good order. The target practice was indifferent, but the regiment has not had the Sniders long. The men, however, drill well, and skirmish in good style, and on the whole the regiment is considered to be in good order.</p> <p>(Signed) T. F. WILSON, Brig.-Gen.</p>

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
31st Native Infantry. Col. H. M. Wilson, Commandant, 1873 and 1874. Col. E. G. Langmore, Commandant, 1875.	<i>General Mixture.</i> Sikhs, Punjabee Mahomedans, Pathans and Dogras, a few Punjabee Hindus and Mahomedans and Hindustanee Hindus.	<p>1873. The corps is in an efficient state. The European officers understand their duties, and are intelligent and zealous in the performance of them. The Native officers are a very respectable, diligent, and active body of men, and are also well acquainted with their duties; all movements were done according to regulation without confusion or difficulty. (Signed) P. HILL, Maj.-Gen.</p> <p>1874. The regiment is in a very efficient state. The officers are well acquainted with their duties, and the Native officers are smart, intelligent, and well acquainted with their several duties, and quite competent to perform them. (Signed) CHAS. REID, Maj.-Gen.</p> <p>1875. A remarkably well drilled regiment. The men are very steady under arms, and have a soldierlike appearance. The Native officers are good drills, and the non-commissioned officers are smart and intelligent. The regiment altogether is in a very efficient state, and praise is due to the European and Native officers generally. (Signed) CHAS. REID, Maj.-Gen.</p>
32nd Native Infantry. Col. W. D. Morgan, Commandant, 1873, 1874, and 1875.	<i>Class Regiment.</i> Muzbee Corps	<p>Major-General Tytler reports:—"This regiment cannot be said to be a fine one. The men at present appear to be incapable of great or prolonged exertion, and their running drill was badly performed, though the distance run was only 400 yards, instead of 800, as laid down for a Native regiment. I have, however, an idea that, all things considered, it would prove itself a good service regiment. The men are steady and willing, and Colonel Morgan, their commanding officer, exercises a strong influence over them. The regiment performs its outpost duties very fairly; also shelter-trench exercise."</p> <p>1874. <i>Note.</i>—Was not inspected in 1874, being employed in the famine districts.</p> <p>1875. On the whole satisfactory. The march past, manual, firing, and bayonet exercises were fairly done. The battalion movements were also satisfactorily performed, but there was a tendency to crowding in the ranks. The European officers are fairly conversant with their duties. The Native officers turned out well, and in all ordinary duties appear quite qualified, but none were competent to drill a battalion. The regiment is very well suited to the duties it is generally called upon to perform, and moreover would not be found deficient in the duties required of it when brigaded with other troops. (Signed) P. HILL, Maj.-Gen.</p>
33rd Native Infantry. Lieut.-Col. E. H. Langmore, Commandant, 1873. Col. J. G. Gowan, officiating Commandant, 1874. Lieut.-Col. J. T. Harris, officiating Commandant, 1875.	<i>Class Company.</i> 1 company Hindustanee Mussulmen. 3 companies Aheers. 1 company Passees. 1 company Hindus of low caste. 1 company all races and castes. 1 company Rajpoots if Chumars cannot be had.	<p>1873. Generally satisfactory. The European officers are well instructed, understand their duties, and are zealous in the performance of them. The Native officers are a respectable, active body of men, well acquainted with their duties. The field exercises were performed with steadiness and correctness, but very slow. The regiment appeared to be well instructed in outpost duties, picquet, mounting, &c. (Signed) W. J. INGALL, Brig.-Gen.</p> <p>1874. The general efficiency of the regiment is satisfactory and creditable to the commanding and other officers, who have had unusual difficulties to contend with, owing to the heavy guard and other duties which have fallen on the regiment. The field exercises and movements were executed with precision and steadiness, very creditable to the regiment. The Native officers, non-commissioned officers and men showed very fair intelligence and energy. (Signed) J. BRIND, Maj.-Gen.</p> <p>1875. The general condition of the regiment is fairly satisfactory. The drill of the men was steadily performed, but the pace might have been more brisk, and a smartness is wanting in the manual, firing, and bayonet exercises. The Subadar Major and the second senior Native officer acquitted themselves creditably. The others were fairly up to standard. (Signed) A. E. HARDINGE, Maj.-Gen.</p>

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
34th Native Infantry. Col. R. P. Anderson, Commandant, 1873, 1874, and 1875.	<i>Class Company.</i> 1 company Brahmins and Rajpoots. 1 company Aheers. 1 " Lodhs and Kachees. 1 company Dhanooks and Passees. 1 company Chumars. 1 " Mehters. 1 " Hindus of low caste. 1 company all races and castes.	1873. A well drilled and well set up body of men, whose conduct has been exemplary during the past year. The Native officers are quite competent, and thoroughly know their drill, and exercised their companies in a smart and satisfactory manner. (Signed) R. O. BRIGHT, Brig.-Gen. 1874. The appearance of the regiment on parade presented a most marked improvement and left nothing to be desired. The men turned out smartly and cleanly dressed, and were very steady and stood well under arms. The European officers understand their duties, and are intelligent and zealous. The Native officers drilled their companies smartly and correctly, and have a very good knowledge of outpost duties. (Signed) R. O. BRIGHT, Brig.-Gen. 1875. Sir J. Brind reports—"I consider the 34th Native Infantry a capital specimen of a low-caste regiment Throughout all ranks, cheerful and intelligent discharge of duty, contentment and brotherly feeling towards one another, combined with respect for superior authority, is conspicuous All the European officers drilled the regiment in one or more exercises, and showed intelligence and good instruction. In outpost duty, they and the Native officers evinced alertness and appreciation of active service requirements. The regiment, in its officers, non-commissioned officers, and privates, performed all parade work with pride and success. Interior economy receives full attention, the lines are well ordered, and discipline most creditable, and would, I believe, bear favourable comparison with the best in the army."
35th Native Infantry. Col. J. L. Nation, Commandant, 1873 and 1874. Lient.-Col. G. A. Brown, officiating Commandant, 1875.	<i>Class Company.</i> 2 companies Aheers. 2 " Lodhs. 1 company Dhanooks. 2 companies Chumars. 1 company Mehters.	1873. The regiment in all respects is in an efficient state. The manual, firing, and bayonet exercises were well and accurately performed. The men drilled well and steadily. The Native officers were well up to their work and quite able to command their companies. More instruction is, however, required in the musketry instruction of the regiment. (Signed) W. J. INGALL, Brig.-Gen. 1874. Major-General Brind reports—"I have the satisfaction of bringing to the notice of his Excellency the Commander-in-Chief the conspicuous improvement that has been effected in this formerly unfavourably reported regiment, which has been of a steady and general character The appearance and bearing of this regiment is excellent, their uniform and appointment so very clean and well fitted. In all the drills and exercises the success of the regiment was great, so that it is difficult to particularize European and Native officers. Indeed all ranks seemed to work with one mind and to be prompted by a determination to merit a favourable report." 1875. The general state of the regiment is most satisfactory. All the British and Native officers drilled the regiment satisfactorily, though differing in excellence. In outpost duty the Native officers evinced ability to appreciate the work and spirit that would be required from them on active service, and the non-commissioned officers gave evidence of having been well selected. The interior economy of the regiment is on a very satisfactory footing in all departments. (Signed) J. BRIND, Maj.-Gen.
36th Native Infantry. Lient.-Col. A. Pond, officiating Com- mandant, 1873 and 1874. Col. P. G. Scot, Commandant, 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 1 company Jats. 2 companies Aheers. 2 " Koormees. 1 company all races and castes.	1873. Very unsatisfactory. The whole marching is slack, and there is a want of intelligence and smartness throughout the whole corps, several Native officers included. The men are not well drilled, nor are they well set up, and the movements are performed with sluggishness. Neither has the regiment been properly instructed in outpost and patrol duties and guard mounting. (Signed) J. TRAVERS, Maj.-Gen. 1874. The condition of the regiment, if not wholly satisfactory, promises amendment from the care and attention bestowed on it by Lieutenant Colonel Pond. The two companies at Futtehghurh under the command of Major Hunter were much below the regimental average, and the Native officers with these companies displayed much incompetency, but the other Native officers appeared competent. The European officers are favourably reported on. The musketry training of the men has not been good, but it is improving. (Signed) A. E. HARDINGE, Maj.-Gen.

Regiments,	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
37th Native Infantry. Colonel C. F. G. Lamb, officiating Commandant, 1873 and 1874. Lieut.-Col. A. A. officiating Commandant, 1875.	<i>Class Company.</i> 1 company Brahmins and Rajpoots. 1 company Hindustanee Musselmen. 1 company Jats. 1 „ Aheers. 1 „ Koormees. 2 companies Goojurs. 1 „ Punjabee Musselmen, Pathans, Sikhs, and Dogras.	1875. Fairly satisfactory. The men are well set up and fairly drilled, and the interior economy of the regiment is well regulated. (Signed) A. E. HARDINGE, Maj.-Gen.
		1873. The general efficiency of the regiment is very satisfactory, and Col. Lamb deserves much credit for the care and trouble he has taken in rendering the regiment so efficient. The commanding officer is zealously assisted by the officers of the regiment. The Native officers are very well instructed, and are an intelligent, respectable body of men. (Signed) W. SANKEY, Brig.-Gen.
		1874. A very favourable report. The European officers gave every satisfaction, and the Native officers acquitted themselves well, showing that much care has been given to their instruction. All the movements were very well and creditably executed. (Signed) W. SANKEY, Brig.-Gen.
38th Native Infantry. Col. A. Bagot, Commandant, 1873 and 1874. Lieut.-Col. H. W. Hodgson, officiating Commandant, 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 2 companies Jats. 2 „ Aheers. 1 company Koormees. 1 „ all races and castes.	1875. The regiment is in a satisfactory state. The men are well drilled and set up, and went through the manual, firing, and bayonet exercises very satisfactorily. The European officers gave every satisfaction in the manner in which they drilled the battalion, and the Native officers showed that great care had been taken with their instruction. The outpost duty was thoroughly understood by all ranks. (Signed) W. SANKEY, Brig.-Gen.
		1873. No inspection.
		1874. The European and Native officers are fairly acquainted their duties. The non-commissioned officers are fairly instructed. The soldiers generally are fairly drilled, and the movements were very fairly performed. The recruits are not a particularly fine set. (Signed) W. J. F. STAFFORD, Brig.-Gen.
39th Native Infantry. Maj. H. M. Wemyss, officiating Commandant, 1873 and 1874. Col. G. W. Fraser, Commandant, 1875.	<i>Class Company.</i> 1 company Brahmins and Rajpoots. 1 company Jats. 1 „ Goorkhas and Hillmen. 1 company Aheers. 1 „ Chumars and Mehters. 1 company low-caste Hindoos. 1 company Sikhs. 1 „ Khuteeks.	1875. A very favourable report. Great care has been taken by the officers in the training of the men and in the general economy of the regiment. The men were very steady on parade and executed the movements at light infantry drill with tact and judgment, and were quick and intelligent at outpost duty. The defects noticed at last inspection have been remedied. (Signed) G. A. St. P. FOOKS, Col. 3rd N.I.
		1873. The state of the regiment in general is highly satisfactory, shewing that great care and attention has been bestowed upon it. The performance of the manual and firing exercises and the bayonet exercise was very good. The battalion drill was steady and good, and the Native officers showed a good knowledge of their work. There is a marked improvement in everything connected with the drill of the regiment, and more especially in outpost duties. (Signed) R. O. BRIGHT, Brig.-Gen.
		1874. Only two companies turned out for inspection, owing to the regiment being broken up into detachments, and a considerable number of men being in hospital. Under these circumstances the performance of drill, &c., was fairly good. Both European and Native officers are acquainted with their duties. (Signed) W. SANKEY, Brig.-Gen.
		1875. The regiment is in good and efficient order. The men turned out clean on parade with their arms and accoutrements in good order. The manual and firing exercises were very fair, as also the bayonet exercise. The march past and several battalion movements were satisfactorily performed. The Light Infantry drill, though good, requires more practice; the outpost duty was thoroughly understood by all ranks. (Signed) W. SANKEY, Brig.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
40th Native Infantry. Lieut.-Col. E. Dandridge, Commandant, 1873. Lieut.-Col. E. H. Scott, officiating Commandant, 1874. Lieut.-Col. E. Dandridge, Commandant, 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 3 companies Aheers. 1 company low-caste Hindoos. 1 company Sikhs. 1 „ all races and castes.	1873. Major-Gen. Hill reports:—"I have never seen a regiment in better order in all respects than the 40th Native Infantry; the men are not so large as those of a Punjabee regiment, but are admirably smart and active soldiers. They are so well turned out that the eye is attracted at once by their appearance. The manual, firing, and bayonet exercises well done; their marching perfectly correct, as is proved and tested by the steadiness of their advance in line. The movements are all strictly regulation and well performed. The skirmishing is rapid and effective, and all movements performed under command of Lieut.-Col. Dandridge have point and reason in them. All ranks are very well instructed in outpost duty, and the manner in which it is performed shows that the men and Native officers have profited by the lessons of last year's camp of exercise. The shelter-trench exercise was extremely well done, men working according to order." 1874. The regiment is very efficient and in very good hands. All the officers understand their duties well. The Native officers are very smart and well acquainted with their duties; they drilled the companies very well indeed. (Signed) CHAS. REID, Maj.-Gen. 1875. The regiment drills remarkably well, and the men are well set up and soldierlike in appearance. The Native officers are well instructed and drill their companies well. Taken altogether the regiment is in a very high state of efficiency. (Signed) CHAS. REID, Maj.-Gen.
41st Native Infantry. Lieut.-Col. T. Taylor, officiating Commandant, 1873. Col. H. S. Obbard, Commandant, 1874 and 1875.	<i>Class Company.</i> 2 companies Brahmins and Rajpoots. 1 company Hindustanee Mussulmen. 2 companies Jats. 1 company Goorkhas and Hillmen. 1 company Goojurs. 1 company Dogras and Hillmen.	1873. The regiment is decidedly in a very efficient state. Its drill, discipline, and interior economy are good, and both officers and men are well instructed, the former rendering every support to their commanding officer. (Signed) W. J. F. STAFFORD, Brig.-Gen. 1874. The regiment is in a very efficient state, and has a workmanlike look about it. The drill and exercises were performed in a satisfactory manner. (Signed) W. OLPHERTS, Brig.-Gen. 1875. The 41st Native infantry is in a still more efficient state than it was at the last inspection. Though its march past is not quite steady, yet it excels in outpost duty and skirmishing, and promises to be a fine regiment, and ready for any service that it may be called upon to perform. (Signed) W. OLPHERTS, Brig.-Gen.
42nd Native Infantry. Col. F. Rattray, Commandant, 1873. Lieut.-Col. J. P. Sheriff, Commandant, 1874 and 1875.	Assam Regiment— <i>Class Company.</i> 2 companies of Punjabees. 2 „ Hindustanees. 3 „ Goorkhas. 1 „ Jharwahs.	1873. The regiment is in a satisfactory state. The men were very steady under arms and performed all movements correctly, and according to regulations. (Signed) W. J. F. STAFFORD, Brig.-Gen. 1874. The regiment is in an efficient state. (Signed) W. J. F. STAFFORD, Brig.-Gen. 1875. Unsatisfactory. The drill and interior economy of the regiment is good, and the Native officers and men did exceedingly well, but the European officers, with one exception, proved themselves very indifferently acquainted with their duties; in fact they may be said to be ignorant of them. (Signed) W. J. F. STAFFORD, Brig.-Gen.
43rd Native Infantry. Maj. C. D. S. Clarke, officiating Commandant, 1873; Commandant, 1874 and 1875.	Assam Regiment— <i>General Mixture.</i> Goorkhas, Jharwahs, Hindustanee Mussulmen and Hindus.	1873. The regiment is in an efficient state. The men drilled well, and were very steady under arms. (Signed) W. J. F. STAFFORD, Brig.-Gen. 1874. The British officers appear to have been properly instructed, and to understand their duties. The Native officers are fairly acquainted with their duties. The men drilled very well under the commanding officer, but were not so steady when the other officers manœuvred the regiment. (Signed) W. J. F. STAFFORD, Brig.-Gen. 1875. The regiment is in good order. All the European officers are qualified for their respective appointments, but some of the Native officers are rather deficient in their drill. The field exercises, and skirmishing and outpost duty were fairly performed. (Signed) W. J. F. STAFFORD, Brig.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
44th Native Infantry. Lieut. - Col. J. M. Nuttall, officiating Commandant, 1873. Maj. A. Cory, officiating Commandant, 1874. Lieut. - Col. J. M. Nuttall, Commandant, 1875.	Assam Regiment— <i>General Mixture.</i> Goorkhas, Jharwahs, and Hindustanees.	1873. The regiment is in a satisfactory state, and the men, though drilling fairly, have improved in this respect. (Signed) W. J. F. STAFFORD, Brig. Gen. 1874. The British officers are fairly acquainted with their duties, but most of the Native officers did not seem well acquainted with their duties. The non-commissioned officers appeared fairly instructed, and the movements were fairly performed. The regiment has, however, laboured under great disadvantages in consequence of its having been broken up into detachments along the frontier. (Signed) W. J. F. STAFFORD, Brig.-Gen. 1875. Not inspected. The regiment was employed on service in the Naga Hills.
45th Native Infantry. Col. C. B. Basden, Commandant, 1873. Maj. F. M. Armstrong, officiating Commandant, 1874 and 1875.	<i>Class Regiment.</i> Rattray's Sikhs	1873. The regiment appeared to be in very good order, and to be imbued with a very loyal and soldierlike spirit; and great credit is due to the European officers for the present condition of the corps. (Signed) W. OLPHERTS, Brig.-Gen. 1874. Brigadier General Olpherts says,—“This fine regiment has fully maintained its high reputation during the past year under the command of Major Armstrong. . . . I have, therefore, much pleasure in repeating what I said last year, that the 45th (Rattray's Sikhs), is in excellent order, and that there is no finer Native corps in the service.” 1875. A most highly satisfactory report. The regiment is composed of a remarkably fine body of men, well set up, and steady under arms. The brigade, battalion, and light infantry drills were well performed. Both European and Native officers acquitted themselves well, and showed that they were thoroughly competent to command the regiment on parade. (Signed) W. A. ARMSTRONG, Col.
1st Goorkhas. Lieut. - Col. J. S. Rawlins, Commandant, 1873, 1874, and 1875.	Goorkhas	1873. The regiment has improved in physique since last inspection, and the men are well trained, and drill well; the European and Native officers are well acquainted with their duties, and are zealous in the performance of them. The discipline and interior economy of the regiment is good. (Signed) P. HILL, Maj.-Gen. 1874. A very efficient regiment. Both European and Native officers are able, and take a great interest in their duties. (Signed) CHAS. REID, Maj.-Gen. 1875. This regiment is in excellent order. The men are well set up, well instructed in every respect, and remarkably steady under arms, and take an unusual pride in their profession. The European officers are remarkably zealous, work harmoniously together, and take much pride in everything connected with the regiment. The Native officers commanded their companies efficiently. Some of them are old and obese. (Signed) D. M. STEWART, Maj.-Gen.
2nd Goorkhas. Col. H. T. Macpherson, C.B., V.C., Commandant, 1873. Lt.-Col. D. Macintyre, V.C., officiating Commandant, 1874. Col. H. T. Macpherson, C.B., V.C., Commandant, 1875.	Goorkhas	1873. This regiment continues in the same very satisfactory state as mentioned in previous reports. The men are well set up, well drilled, and steady under arms. In the field manœuvres both officers and men displayed careful training, promptness, and intelligence. (Signed) J. TRAVERS, Maj.-Gen. 1874. The regiment was soldierlike, steady under arms, and clean. The exercises were very fairly performed, but the march past was only moderately good. The European officers acquitted themselves creditably, and the Native officers seemed well acquainted with the interior economy of their companies. (Signed) A. E. HARDINGE, Maj.-Gen. 1875. An unfavourable report. The drill and instruction of the corps is not good. Many defects were noticed, and more care and attention is required. The European officers are fairly efficient in their duties, but a want of instruction is noticed. (Signed) A. E. HARDINGE, Maj.-Gen.

Regiments.	Composition.	Abstracts from Reports of 1873, 1874, and 1875.
3rd Goorkhas. Lt.-Col. A. Paterson, officiating Com- mandant, 1873. Commandant, 1874 and 1875.	Goorkhas - -	1873. The general state and discipline of this regiment is decidedly good. Everything is to be said in its favour, and nothing against. The only drawback is its isolated position, which affords it little opportunity for being brigaded with other troops. (Signed) W. OLPHERTS, Brig.-Gen.
		1874. The regiment is a thoroughly contented and loyal corps. The men move steadily on parade, and executed light infantry movements and outpost duty very fairly. The exercises of arms and musketry practice were excellent. As a body, the European officers are well instructed and understand their duties. The Native officers are of the usual stamp, but as a body are too old. In physique the regiment is below that of other Goorkha regiments, but every endeavour is being made to raise the standard. (Signed) T. WRIGHT, Brig.-Gen.
		1875. The regiment paraded for inspection in good order. The men were well set up and steady under arms, and, considering the nature of the ground, their movements in battalion and light infantry drill were well executed, particularly the latter, and though in stature they are much below the average, the men are active and are well adapted for the service. The European and Native officers acquitted themselves well, both in battalion and company drill. The interior economy of the regiment is satisfactory in every respect. (Signed) W. A. ARMSTRONG, Col.
4th Goorkhas. Lt.-Col. J. A. Tytler, C.B., V.C., Com- mandant, 1873. Maj. F. F. Rowercroft, officiating Com- mandant, 1874. Lt.-Col. J. P. Turton, officiating Com- mandant, 1875.	Goorkhas - -	1873. This regiment still maintains its high character for efficiency and smartness. (Signed) P. HILL, Maj.-Gen.
		1874. A remarkably fine Goorkha regiment. The men are well set up and steady under arms, and in a highly efficient state. (Signed) CHAS. REID, Maj.-Gen.
		1875. The state of this regiment is altogether very satisfactory. The men are very soldierlike, smart, and steady under arms. They have been well trained, and went through all their drills and exercises with a degree of smartness which is unusual in a Native regiment. Their running drill was especially good, and in the shelter-trench drill they handled their tools in a workmanlike manner. The European officers acquitted themselves most satisfactorily. They have all been well instructed, and as a rule are well acquainted with their duties, both in theory and practice. The Native officers drilled their companies accurately and with considerable spirit. They have been well instructed, and seem to have much self-reliance. (Signed) D. M. STEWART, Maj.-Gen.

APPENDIX T.

NOTES on the Native Army of Bengal; its Present Material and Organization, as compared with the Past.

Most of the existing regiments of the Native army of Bengal, cavalry and infantry, differ from those that mutinied in 1857, in two important respects:

1st. In the complement of British officers and the system of command and regimental administration.

2nd. In the composition or nationality of the rank and file.

The following remarks are made more especially with reference to the infantry, but they apply equally in principle to the cavalry.

The difference in the complement of British officers and regimental administration involves the change from the regular to the irregular system, with the result that, under the latter, seven officers, each with a distinct charge and responsibility, efficiently fulfil the duties which, under the former, engaged two or three times that number without interest and without success.

It is argued that the irregular system has failed on service for want of officers. Notwithstanding all that has been said to that effect, I am not aware of a single authentic instance, during the Mutiny or since, where a good Punjab regiment was unable to do its duty on this account; and I maintain that it has not failed; and that it is capable of standing the strain of any test short of a European war, to which it is not likely to be subjected, and to which the addition of a few extra subalterns would make it as equal as any regiment under the regular system.

The advantages of the irregular system are, that it provides enough and not too many British officers for the work required of them; keeps them constantly before their men; and develops the intelligence, authority, and character of the Native officers, who should constitute the back-

bone of a Native corps, and without whom there can be no reliable connecting link between the British officers and the men.

The present organization of a Native regiment appears to me admirable in all essential respects.

Should we further Prussianise our drill book, it may be found advisable to substitute for the two mounted wing subalterns four captains or subalterns on foot, without interfering with the Native officers; but beyond this any change would I think be for the worse.

I should equally deprecate any reduction of the existing number of companies, or interference with the numbers of the Native and non-commissioned officers. A regiment as now constituted possesses great elasticity and power of expansion.

It could at once be recruited from 600 to 800, or even 1,000 privates, without greatly overtaxing the means of supervision; and a half battalion of a corps thus augmented would of itself be a very complete tactical unit.

One of the essentials of the regular system is, that there shall be a British officer or more to every company. Should that officer be wanting, the company is useless, for the Native officer, having no real functions as such, is unfit to command it.

Under the irregular system, as long as there remain three officers with a regiment, one to command it and the others to direct the two half battalions, there is no absolute break in the chain of responsibility, and the machine continues to work. The Native officer can moreover be replaced as fast as he is wanted. Not so the British officer; and the system that is most dependent on the latter is in my opinion the soonest likely to break down. The key note of my observations and my belief is, that you cannot have a good Native regiment without good Native officers, and that you cannot have good Native officers if you deprive them of the command of their companies.

Another strong argument against the irregular system is, that it demands selected officers, and that there is no longer a field for selection. I am not quite sure that the system, *as long as it was worked in its integrity*, did not make the officers just as much as the officers made the system. However, admitting this argument, and also that regiments composed of certain classes do not produce Native officers worthy of the name, I say let such regiments be officered on the regular system and leave the others as they are.

A return to the regular system, throughout, would mean simply the revival of the old Bengal army. I maintain that there is little in the history of that army to justify such a step. The records of the last 30 years of its existence are not devoid of glory, but disaffection and misbehaviour disfigure every page of it, more or less.

In an able article on the subject of "Our Sepoy Army," a contributor to Colburn's U.S. Magazine (January and February 1870), an advocate of the old system, and apparently an officer who served with Hindustanis at the defence of Lucknow, where he saw them to the best advantage, says of the Natives of India, as soldiers: "When on service, unless well led and backed up in the ranks by Englishmen, they are in truth but little better than cowards; we particularly allude to the battles of Ferozeshah, Aliwal, and Subraon, where it required the prominent example and active encouragement of some 15 or 16 English officers and two sergeants to get the Native regiments to advance in face of the Sikh Artillery."

Speaking of Native officers, he again tells us—"Leading, in the mind of an Asiatic, means remaining in the rear (if possible under cover) and roaring out 'chullo baie' (go on, brother)."

Such are the reminiscences of the regular system, and such the faith and feeling thereby engendered between officers and men.

On the other hand, what has the irregular system done for us?

In the time of our direst need, (besides many others of equal note, but which suffered less), it gave us regiments like the 2nd Goorkhas, the Guide Corps, the 1st, 2nd, and 4th Punjab Infantry, that fought at Delhi and Lucknow till more than half their numbers were killed or wounded; and in some cases, when all the British officers were put hors-de-combat, continued to fight under their Native officers, following the lead of any Englishman who might be temporarily attached to them.

This may prove too much; but the spectacle of 16 British officers and two sergeants in vain exhorting a regiment to advance is surely worse than that of a regiment going on fighting without any officers at all.

It may moreover be said that the different pictures represent different races. This is true; but I believe that the Hindustani sepoy of the last century, when he was to all intents and purposes an irregular, and recruited from a fighting class, was little inferior to the Punjabee of 1857 in courage, endurance, or good will; and that his deterioration dates from the time when we put a shako on his head as a symbol of reform, and gave him the Articles of War instead of a good commanding officer as his friend and guide.

I have already remarked that the present organization of a Native regiment appears to me admirable in all essential respects. I am very far from saying the same of the present system, which is not the irregular system in its integrity, as I will hereafter endeavour to show. By organization I now mean the complement of the different ranks. I object to more British officers, because I think there is not room or work for more unless they supplant and displace the Native officers; and even then a large body of English gentlemen, of good education and high aspirations, cannot find sufficient outlet for their energies as captains and subalterns of small companies. The consequence is professional weariness and disgust on their part, and on the part of the men the discovery that their officers are nonentities.

The commanding officer of a Native regiment should be at once a fountain of hope and a rod of affliction to his men.

With an Asiatic soldier personal influence is the beginning and the end of all power.

Of what avail would be the personal influence of a Chamberlain, Nicholson, Coke, or Lumsden,

when filtered through some fifteen or sixteen officers, under the forms and ceremonies of the regular system?

There were doubtless a certain number of very good regiments among the old Bengal Native infantry, commanded and made so at different times by men of exceptional force of character, who kicked over the stumbling blocks in their way, and with the assistance of a good adjutant exercised a vigorous and wholesome rule, while the rest of the officers played billiards and signed the muster rolls.

The same system would again be attended with the same results, which is perhaps one argument in its favour.

If, as is often asserted, a Native regiment with six or seven officers is not efficient, according to the ambitious standard of the present day, when as much is expected from it as from a British regiment, I say, reduce the standard and expect less. It is infinitely wiser and safer to sacrifice its accomplishments rather than its morale. And its morale, I repeat, is dependent upon good Native officers and a despotic commandant, conditions which a multitude of British officers will not admit.

In appearance and drill, indeed in all soldierlike qualities, a great many of our Native regiments are fit to take their place with credit to-morrow in any camp of exercise in Europe; but a campaign, even on their own soil, of any magnitude or duration, would soon see us through our small numbers of those highly trained men, when we should have to fall back, as we did in 1857, on mere recruits; and the system that will assimilate, and turn to the best account in the shortest period, the hasty levies of such warlike times, is the system we require, and that is the irregular system.

I have to explain my remark that the system now in force is not the irregular system in its integrity, which it is my object to uphold.

That system received its death blow in 1869, by the repeal of Article III. of Act V. of 1861 (which merely confirmed the powers exercised by commanding officers since 1857), and unless that article is restored, the decay of the present army, by the same process as the last one, is a mere question of time.

In 1871, when commanding my regiment, I had occasion to write on this subject, and I cannot do better than repeat my words, which after four years' experience as a general officer I can still endorse:—

“With regard to the power possessed by commanding officers during the twelve years succeeding the mutiny of reducing incompetent non-commissioned officers and discharging worthless men, I unhesitatingly assert that the measure abolishing that power was a most injurious one to the Native army, and calculated to encourage a relapse into the spirit of laxity and indifference to its officers, which gave the first warnings of the events of 1857.

“A man may be a notoriously bad character, a chronic and corrupting nuisance in a regiment, but until he is entitled to a handsome pension, or commits some offence for which he can be tried and a conviction obtained which survives the obstacles and technicalities of the law and the usual appeal to higher authority, a commanding officer cannot get rid of him; his tares and his wheat must grow up together till both are cast into the fire.

“Amongst this rapidly increasing class may be mentioned:—

“1. Ill-conditioned and disloyal men, who may be known as ringleaders and spokesmen on every occasion that some fancied right or grievance crops up for discussion representatives of the ‘Punch,’ the canker that destroyed the Sikh army and rule; lawyers whom the law cannot touch.

“2. Gamblers, debauchees, and even worse, who may swindle and demoralise half a regiment before evidence can be found against them to satisfy a judge advocate.

“3. Malingerers, and men who destroy themselves with drugs; who never did a fair day's work, and who look forward to an early pension.

“Men who, in a regiment that has seen service, may be a scoff and a byword for their want of courage or endurance, and yet who are good soldiers according to the law.

“As I have before stated, such characters, until 1869, were summarily discharged, without any great hardship to themselves, and to the incalculable benefit of the tone and spirit of a regiment which they troubled. Under the new system, or rather the old one, which culminated in the mutiny, and to which, in our passion for centralization, we have returned, they may soon become a mischievous party and power; for whereas large numbers of good men, particularly in Punjab regiments, take their discharge after four or five years' service, and return to agricultural pursuits, the bad ones hang on, preferring service in the vicinity of cities, with its opportunities for vice, to honest labour.”

The sepoy enlists for three years, but family affairs, such as the death of a father or brother, throwing land and property or a houseful of unprotected women and children on his care, often compel him to ask for his discharge within that term, when to insist on his fulfilling his obligation would be cruel, and he is accordingly released from service.

On the other hand, we bind ourselves to the sepoy indefinitely, and as I have described, keep in our pay as long as it suits him a man who may be utterly worthless as a soldier, who, if he chose to work could get a better livelihood in civil life, and to whom a discharge would be no loss whatever beyond that of a prospective right to a pension, which he does not deserve.

From my experience of officers, and especially commanding officers of Native regiments, I venture to affirm that they are as a rule more prone to the “laissez-aller” spirit, and to err on the side of mercy than of undue harshness towards their men. Should the protection of the Native soldier, by the repeal of Article III. of Act V. of 1861, have been rendered necessary by the exceptions to this rule, I am of opinion that it has been afforded at a most ruinous sacrifice of the efficiency and discipline of the Native army; and that if these exceptions had been deprived of their command, instead of the whole body of commanding officers of their powers, the result would have been happier both for the Native soldier and for the State.

The recent measures for the admission of young men of good family into the commissioned grades of the Native army ought to have the best results, but the experiment in old regiments should be carried out very gradually and with much caution.

The present status of our Native officers of infantry, especially, is not such as to invite really good men of this description into their ranks ; and it would be dangerous and impolitic for the sake of doubtful ones to dishearten the many that are to be found in well recruited corps, who are thoroughly fitted for the position, who value it, and who serve with the sole ambition of attaining it.

To raise the condition and character of the Native officer, and to make his position such as to identify his interests with our own, and to ensure his loyalty in the day of trial, the present scale of pay and rewards open to him should be increased and graduated upwards so as to suit the widely differing classes to whom we give commissions.

As it now is, the well bred, high spirited, and influential scion of some more or less distinguished family, whose presence in a regiment is of inestimable value, may be found serving in the same rank and on the same pay as the meanest Hindoo, whose only recommendation may be a little reading and writing, and the sort of smartness which is attractive on the parade ground, but of no use in the field. The latter is well provided for, but to meet such cases as the former there is much need of some liberal scale or system of personal allowances and other considerations, ascending according to the family status, rank, merits or services of the individual. The prizes of the service are too few. There are many Native officers, covered with wounds, who, by their gallantry during the mutiny at Ambeyla, and elsewhere, having achieved all the honours and rewards open to them, are now serving without the hope of anything further, a state of affairs which cannot be conducive to healthy feeling.

More frequent grants of land, civil titles, and seats at durbars, &c., should be among the advantages held out to such men.

All this cannot be done without increased expenditure. If corresponding retrenchments are absolutely necessary, I would say disband a certain number of regiments, but do not mar the efficiency of those you retain by further reductions in any grade whatsoever.

The sufficiency or otherwise of the pay of a sepoy in our service at the present day is a question of immediate importance, and one that we should do well to anticipate and decide with a good grace, instead of waiting till it is forced upon us.

It is as dangerous to pamper as to starve a mercenary.

In this light there are some who think that we prepared the way to the events of 1857 by over indulging the sepoy, and that every concession to the Native soldier is fraught with peril as likely to establish a precedent or to grow into a right.

Lest this readily accepted argument be put forward as an objection to the much needed increase of his present pay, I would point out that a comparison between the circumstances of the old Bengal sepoy and the sepoy of to-day will show that we have fully profited by past lessons, and the balance of advantages will be found so largely in favour of the former (considering the rise during the last ten years in the cost of the necessaries and luxuries of life and in the value of labour,) that we need entertain no fear of any tendency as yet to do more for the latter than is absolutely indispensable to keep him in our ranks.

The sepoy enlisted since 1857 has no knowledge of Scinde or marching batta. His immediate rights for the first six years of his service consist of Rupees 7 per month as pay, free carriage of ten seers of baggage when he moves on the public service, and $1\frac{1}{2}$ yard of red or drab shoddy, with some buttons and thread, every year, to make him alternately a short coat or a tight trowser ; the sole item of clothing or equipment he receives from Government.

Besides keeping himself in athletic condition, on the income of a down country "kitmutgar" he is expected to pay for and maintain an elaborate kit, little inferior to that of the British soldier, and to take his place alongside of the latter with equal pride in his appearance and devotion to his duty. It can of course be argued that as long as we get recruits the inducement must be sufficient. In reply to this I would say, that though we may fill our regiments, it is, or soon will be with an inferior class of men, or that portion of the better or fighting class only which a love of adventure or boyish dislike of the plough will not allow to remain at home, a class which it is clearly our interest to draw into our service, but which we must pay, at least according to the ordinary labour market of the day. The Punjab corps are, I believe, entirely indebted for their recruits to the military spirit of the country, and to the liberality of our pension rules. Whether these motives to service are as wholesome, safe, and economical as immediate pecuniary inducements is the problem before us.

There is a difference between our old sepoy army and the Punjabee portion of the present one which is likely to affect the pension list very materially.

The former was composed chiefly of Brahmins and Rajpoots, whose caste prejudices did not encourage them to follow the plough if they could avoid it. The latter is or should be recruited from the purely agricultural classes, the yeomanry of the country who represent its fighting population.

The result of this difference shows itself as follows, that whereas the Hindoostani, having once enlisted, hung on to his regiment long after he was unfit for service—his pension of itself being unequal to his wants, and there being few other means open to him of adding to his income,—the Punjabee, unless he has been fortunate in promotion, is ready to go the day he is entitled to do so. His pension pays the rent of his farm, which is an ample provision for him, and he falls back in the prime of life on the existence most congenial to him.

Considering the great reductions that have taken place in the Native army, and the obvious necessity of having every man with the colours in a state of the highest efficiency, it would be a grievous mistake to attempt to check in any way the tendency I have just noticed ; but I think we are throwing away our money and our resources in not retaining some lien on the services of the hundreds of fine men who are every year drafted into the pension establishment.

If every soldier who was invalided after fifteen years' service was liable, say for ten years

longer, that is, until he had completed five and twenty years from his first enlistment, to undergo a month's drill at the head-quarters of his district or division, receiving during that period his old rate of pay, and to be called upon, in case of emergency, for such duty and service as he was able to perform, we should have a reserve force at our disposal of a very useful quality, at a cost, during peace time, of about Rupees 5 per annum for each sepoy, exclusive, of course, of the incidental expenses of the centres or depôts where the materials for arming, clothing, and mobilising such a force would be deposited, and its annual training carried out.

The details of a scheme of this sort need not be very difficult, and it could be made to embrace as large or as small a number of men as were wanted, by some suitable system of medical examination.

It is related of a retired or invalided Sikh Native officer of Coke's regiment, who had been got rid of as rather a troublesome character, that, being at his home in 1857, and hearing of the mutinies, he determined to rejoin his old corps, then on its way to Delhi. Colonel Coke found him waiting on the road, somewhere near Loodiana, with two tulwars at his side. On being asked to account for his appearance, he replied that he had come to command his former company, and had brought two swords, one to break in the service of the "Sirkar," and the other on his own account, in satisfaction of some ancient grudge against the Hindustanis. He was allowed to assume his old position, and was badly wounded very early in the siege.

Having recovered, he was present at the final assault. His company fell in that morning at the head of the column, much to his delight; but, owing to certain evolutions between the camp and the walls of the city, lost its place for a time. He rushed up to the younger Nicholson, who was in command, and loudly demanded that the previous order of the companies should be restored, and that he should lead the attack. This too was conceded, and the brave old man was slain an hour afterwards, fighting among the foremost.

There are many such old men sitting at their homes in the obscurity of the pension list, who have done good service as soldiers, and are ready to do it again; but having left all record of their worth behind them, they are unknown to the civil authorities, and are lost to us both as soldiers and citizens.

With regard to the composition or nationality of the rank and file of the present Bengal army, as compared with the one that disbanded itself in 1857, it is certain that as we have extended our recruiting ground to the north, so have we improved the fighting quality of our soldiers. This, I presume, cannot be questioned by the most blind believer in the "Old Sepoy."

I am of opinion, though, that we are far from making the best possible use of the materials at our disposal, and that the whole system of recruiting requires to be examined, with a view to some distinct rules being laid down on the subject.

Three thousand years have failed to obliterate the institutes of Menu, which separated the Aryan communities of the Gangetic Valley into priests, warriors, merchants, and handicraftsmen.

To this day caste and calling are alike hereditary; and it is no more accounted a shame to the priestly Brahmin to turn his back upon a foe, than it is to the soldierly Rajpoot to stumble at the "Shastras."

In the days of Warren Hastings, Clive, and Wellesley, we recruited our regiments from the long-acknowledged fighting classes of the several countries that had yielded to our rule.

Later on, we flooded our ranks with Brahmins, who, though willing to accept the pay, were not likely to possess the qualities of good soldiers, and whose intrigues and cabals kept the army in a state of continuous though suppressed mutiny, till they reached a climax, and wrecked it altogether.

Since 1857 we have, as regards our Hindustani soldiers, adopted a less dangerous but equally short-sighted policy; we have enlisted large numbers of men of various servile and inferior breeds, which never from time immemorial sent a soldier into the field, and who though harmless to ourselves, are likely to be equally harmless to our enemies.

It is of course necessary to have some counterpoise to our more northern troops, and for that purpose, if for no other, we want, not make-believe soldiers, but *fighting men*, of whom there is no lack among the Rajpoots or Chuttries, the Mahomedans and others, once dominant or independent races and classes of India, with military or predatory instincts and traditions.

Another defect of our system or want of system, as regards enlistment, is that at present there is scarcely a regiment in the presidencies of Bengal and Bombay that does not send its recruiting parties into the Punjab. Without entering at length into the question of class regiments, I think I may safely assert that, whereas in a purely Punjab regiment, a Punjabee (Sikh, Dogra, or Mahomedan), retains whatever good qualities he may possess as a soldier, in a Hindustani one he very rapidly deteriorates, and assimilates in habits, feelings, and every other respect with the classes he is surrounded by.

The same may be said of the Pathan and the Goorkha, our finest non-subject materials for the ranks.

The more the different fighting classes are kept separate the better; and if the objections to purely class regiments (which objections in my opinion are not as weighty as the arguments in favour of such) forbid them, we should at least recruit our several corps strictly within certain provincial or geographical limits, so as to know exactly what to expect from each in times of popular commotion and disaffection, or in the particular service for which you may require it. "Divide et impera" is the principle I would advocate.

C. H. BROWNLOW,
Brigadier-General.

September 1875.

APPENDIX U.

EXTRACT from a Letter from Major-General Blake, commanding at Burmah, dated Rangoon, 30th July 1872.

MY DEAR LORD NAPIER,

THE last mail brought me your letter, in which you do me the honour of asking my opinion on various points connected with the Madras army; and to do so as concisely as possible, I will take your questions seriatim, and reply accordingly; and will afterwards give my reasons for my deductions.

Question 1.—Is the Madras sepoy inferior to the police of Burmah, or to the village levy?

Answer.—Decidedly not; but very much superior to both.

Question 2.—Does he consider any work outside his barracks as a hardship?

Answer.—I never heard any expression to warrant my saying that he did.

Question 3.—That he starves himself to support his family?

Answer.—I must allow there is a certain amount of truth in this statement.

Question 4.—The state of discipline in the Madras army generally?

Answer.—I consider the discipline generally excellent; I consider that it was never better.

Question 5.—Whether with the present materials the Madras army is efficient under the new organization?

Answer.—I consider the Madras army will never be as efficient as in former days.

Question 6.—What measures, to restore its efficiency?

Answer.—A restoration to the old system, or a posting of young officers, with the understanding that they are not to be removed from corps to corps.

Question 7.—Whether any improvement could take place in the promotion or appointment of Native officers?

Answer.—Yes, they are at present, with few exceptions, all too old.

Question 8.—Whether a better class, in a limited extent, could be interpolated in the commissioned ranks, and whether Madras could furnish that class?

Answer.—A matter for serious consideration.

Mysore still contains many families of good and ancient descent, whose youthful members do occasionally enlist even in our ranks, but these generally, in that subordinate grade, do not turn out well. They are too proud for their position; but those same men would make excellent Native officers; sometimes, but rarely, our Hindoos make good Native officers; I am bound to say, the very best I ever knew is a Hindoo, but this is an exception.

Question 9.—Does the Madras army require improvement in discipline and efficiency?

Answer.—Here I must separate discipline from efficiency; without the former of course there cannot be the latter; yet the reverse may be so; and I consider it is so. I believe the discipline of the Madras army was never better (generally) than it is now; but not so the efficiency; more young officers are required, and those officers should remain posted to the corps for a certain term of years, and thus acquire some knowledge of, and learn to take an interest in, their men.

I will now proceed to give my reasons for my answers.

For that to question 1—

We had a small party, a Jemadar's guard of 20 men, stationed at a place called Keiketo, when a dangerous insurrection of a race called the Tounghthoos, under a very influential leader named Kyan Theela, took place.

The Deputy Commissioner, a most able man, although he had an invasion on his north-east frontier to attend to, yet considered this insurrection of a far more dangerous character, as he knew not where it would end, as the Tounghthoos are both powerful and numerous in that part of the Martaban division of British Burmah; he therefore sent word to his Assistant Commissioner at Sittang to raise what men he could, and go down and attack Theela, who was on a hill near Keiketo.

I think Sladen had about 400 police and village levies with him. There was a talk and nothing more, as I imagine. Sladen could not trust his men to face Theela. He withdrew, leaving Keiketo to be taken care of by the Jemadar's guard.

Theela came down to attack and plunder the town, which is the richest in that portion of the country, and this small guard turned out to defend it. They not only drove them back, but they killed Kyan Theela, their leader, and I sent his head, being that of a peculiar race, to Colonel Cunningham.

The Jemadar was very properly decorated with the Bahadoor. The same thing would happen again with the same sort of man in command.

I will now advance one more instance, though this happened in Malabar, and with my own corps.

Some Moplahs, nine in number, had murdered some Nairs, and taken possession of their house.

The captain of my corps who was in command at Calicut, a weak and sickly man, when called upon to assist the civil authorities in capturing these murderers, sent the very worst Native officer in the corps, a Jemadar, a miserable weak creature. The house, like all those on the western coast, was strongly built of latterite, with one door below, which was closed, and windows above, which were opened.

Mr. Silver, the assistant collector, called out to them saying,—“You see the sepoys have come upon you, you had better come out and give yourselves up.” They replied,—“We are going to our prayers now, but we will come out directly.” On this a naique, a grandson of one of the old Mysore commandants, said in an insolent tone to the Jemadar,—“What are you stopping here a 100 yards from the house for? give me six men, and I will kill them all.” The Jemadar replied,—“Oh, Syed Mattab, you can take them.” Six men immediately stepped out, and they got close to the house, just as the Moplahs made their rush, armed for close quarters with their tulwars and knives. The naique had warned his men not to fire till the Moplahs were close;

every bullet took effect, and they bayoneted the others. At this very place, Mallipooram, some short time afterwards, a portion of Her Majesty's 94th were driven back.

For answer to question 2—

My reason. The sepoys in Burmah sweep the barracks, and the space that may be called the barrack square, daily, as a matter of course; but I have had them make roads, construct bridges, and plant trees, and I never heard a murmur.

To question 3—

I was in command of my corps at Sheoay Gheen, and one of the companies remitted to India one month more than the whole of its pay; and this excess could only have been acquired by sale of its rations. It never occurred again; but unless closely watched, the sepoy (particularly Madras Hindoos) will dispose of his rations, and send the money to his family.

To question 4—

I have during the last season inspected all the corps in British Burmah, and have arrived at this conclusion.

To question 5—

In former days one European officer to each company was considered as the smallest number to ensure efficiency, and I consider the same is applicable to the present day.

To question 6—

I have observed the best regiments are those which have chanced to keep their original officers with them; the very corps your Excellency admires, the 15th, has retained its commandant, the second in command (lately appointed officiating Quartermaster-General) and a wing officer—these all belonged to the corps under its original formation.

To the remaining questions I think no further explanations are required.

As I have above said the whole of the force at present in British Burmah has been inspected by me, including the three companies at Akyab, from which I have only just returned. They had been employed in the Arracan hill tracts, and when they returned were very sickly. I found them greatly improved and decidedly a good spirit prevailing among them.

This corps, the 27th, was employed between Cawnpore and Lucknow during the mutiny in 1857.

I propose sending another company up to Akyab to complete the wing command.

The 14th Native Infantry here stationed is an excellent corps, good in every respect, except that their Native officers are too old.

When Lord Mayo and his party came down to Rangoon, the men of this corps made a new road, and cleared the ground for the viceregal cortege to drive round. It was a request on my part, and was responded to immediately by the men.

At Thayet Mayo I saw the 1st Native Infantry, a fine corps, healthy and strong; I was compelled to take a guard of this corps on my journey across the watershed of the Irrawaddy and Sittang rivers, as the path by which we travelled approached within two or three miles of the Burmese frontier, where it is well known that villains of all sorts have taken up their abode, and I was therefore able to see of what stuff some of these men of the 1st were composed. They always assisted in loading and unloading the elephants and worked hard all day.

At Tounghoo, I inspected the 10th Native Infantry. They are a very good corps, and fortunately the second in command is an original officer of the corps; one of the captains also; and they have an excellent adjutant.

It is thoroughly well understood that our sepoys come across the water for a term of three years only. It therefore, I think, speaks greatly in favour of the 37th Native Infantry, that, though three companies that are now at Maulmein are now nearly eight months over their time, I heard not one word of murmur when I was over there at the end of last month.

It is but natural that as I have, from my boyhood, been associated with Madras sepoys, I should have a leaning towards them, but I do think, that even this partiality will not blind me to their faults.

I might have mentioned to your Excellency when at Maulmein, that I considered irregular corps who might have their wives and families with them, as likely to answer, and be the least expensive for service in Burmah; such a corps I raised in 1857, and commanded it during the five years of its existence; but when the 8th regular corps of Madras infantry were broken up, my corps shared the same fate. It did very good service while it lasted. They were originally termed the Madras Police Battalion. I had the designation changed to Madras Sapper Battalion. A considerable portion of the Maulmein and Amherst road was made by those men while under my command, and (the Executive Engineer told me) at a very considerable saving to Government.

The two corps your Excellency has mentioned are composed, generally, of a very different class and caste of men. The 38th, though originally raised at Ellore, were for many years recruited, like my own corps, the 36th, in Mysore, Seringapatam, and the surrounding country; and amongst them were Mahomedans of very good families.

I like them; they are born soldiers and are decidedly the bravest race we have amongst us; but at the same time, they are turbulent; however, this shakes down after a little training. I was eight years adjutant, so have had plenty to do with these youths.

The 40th are a Southern India corps, originally raised at Tanjore; they have, I believe kept principally to Tanjore, Trichinopoly, and those southern parts wherein to recruit their ranks.

The Madras officer of experience who has stated that Madras sepoys in Burmah are quite unfit for military service, and that in case of war with Burmah he would prefer the police and village levies, has advanced an opinion that requires substantiating. I should certainly like to know what his experience amounts to.

I remain, &c.,
(Signed)

H. W. BLAKE.

APPENDIX V.

RETURN of ACTIONS in which NATIVE OFFICERS COMMANDING DETACHMENTS of SIND HORSE have been engaged.

Camp, Jacobabad, July 1875.

Corps.	Date.	Place of Action.	Name of Officer Commanding.	Detailed Remarks.
1st Sind Horse -	20th January 1847 -	Hussun ke Ghurree	Duffadar Rehim Bux (Duffadars performed the duties of Jemadar at this time.)	Extract from General Orders, dated 2nd February 1847:— The Governor has great pleasure in publishing to the troops in Sind that a party said to consist of 200 robbers were met on the frontier by a Duffadar and 18 Sowars of the Sind Horse. This resolute officer, like a brave soldier, instantly charged and dispersed this band of robbers. They fled, casting their arms away; some of them were cut down by the Sowars, &c., &c. The Lieutenant-General thus publicly expresses his approbation of the detachment and its commandant. They have maintained the honour of the Sind Horse.
Ditto -	26th April 1848 -	Near Kusmore -	Jemadar Abdoola Khan.	Hearing that some Bhoogties had been plundering near Kusmore, the Jemadar commanding the post immediately proceeded with a party in pursuit. He came upon a party of 50 Bhoogties on foot, and well armed; two were killed and two taken prisoners, the rest escaping to the top of an inaccessible hill; all the plundered property was recovered.
Ditto -	7th April 1848 -	Ditto -	Naib Russuldar Shaik Allaoodeen and Naib Russuldar Kurrum Ali Khan.	This post was attacked by a large body of plunderers from the hills, and a desperate hand to hand fight ensued; after a violent struggle the enemy were beaten off. On our side the loss was one Duffadar, three Sowars, and four horses killed, four Sowars wounded. Naib Russuldar Kurrum Ali Khan now came up and attacked a body of 300 or 400 horsemen, who were driving off nearly 1,000 camels. He instantly charged them, killing a great number, and recovering the whole of the plundered property.
2nd Sind Horse	1849 -	Kusmore -	Russaidar Shaik Allaoodeen and Naib Russuldar Kurrum Ali Khan.	Both these officers were engaged together; the enemy were 500 strong, and made a night attack on the Kusmore outpost, which had been only relieved during the day. Naib Russuldar Kurrum Ali Khan, who had some hours before marched with the relieved outpost on his way to Jacobabad, hearing firing in his rear, at once marched back to the assistance of Russaidar Allaoodeen Khan, thus making a very long march. Of the enemy 12 were killed; of the Sind Horse one Sowar was killed and four were wounded.
1st ditto	24th December 1850	Hussun ke Ghurree and Hyran.	Russuldar Hyder Khan and Jemadar Doorga Sing.	Jemadar Doorga Sing pursued the plunderers from Kundmote for several miles, until he arrived with only three men near Hyran, when he followed the enemy into the hills, where he suffered for his rashness, himself and party being all killed by the enemy. Russuldar Hyder Khan also started from Hussun ke Ghurree, and shortly after the death of Doorga Sing arrived on the spot, in time to save the lives of the wounded and dismounted men, whom, together with a number of plundered camels, he brought safely back to his post.

Corps.	Date.	Place of Action.	Name of Officer Commanding.	Detailed Remarks.
1st Sind Horse -	8th October 1851 -	Kusmore -	Russuldar Hyder Khan.	A party of plunderers, captured 40 camels and killed a Jutt near Kusmore. Russuldar Hyder Khan pursued them until they escaped into the hills, but he was able to recover all the plunder.
2nd ditto -	3rd April 1853 -	Ditto -	Russuldar Kurreem.	With Shaik Kurreem were engaged Naib Russuldar Gunga-deen and Jemadar Hafeezoola Khan, of the Sind Horse. Naib Russuldar Gunga Deen and five Sowars were killed, and Russuldar Shaik Kurreem and some Sowars wounded; of the enemy 25 men were killed and 10 left wounded. For this engagement five men were awarded the order of merit.
Ditto -	10th August 1862 -	Ditto -	Russuldar Bahadoor Khan.	With Russuldar Bahadoor Khan were engaged Naib Russuldar Mendah Khan and Jemadar Kooshal Sing. In this fight one Jemadar and several Sowars of the Belooch Guides were killed. Six of the enemy were left dead on the ground, and several other dead bodies had been removed. The Sind Horse lost no men.
3rd ditto -	19th January 1866 -	Soon -	Russuldar Major Meer Kasim Ali Bahadoor.	Russuldar Meer Kassim Ali, 3rd Sind Horse, commanding the outpost at Soon, received a report that a body of Murrees had assembled for the purpose of plundering British territory, and immediately marched with about 50 men of his detachment towards the direction indicated, and on arrival at a watering place called Tohint, about 16 miles distant, he came across the robbers, numbering about 200 or 300, and immediately attacked them. The Murrees lost 52 men killed and wounded; the remainder retreated amongst the ravines and hills in the neighbourhood, and which are quite inaccessible to horsemen. Seeing this the Native officer very properly drew off his men towards nightfall to rejoin his outpost, the Murrees returning into their own country.
Ditto -	1867-68 -	Abyssinia:	Ditto -	Commanded a squadron of 3rd Sind Horse, who escorted the remains of King Theodore's army through the Galla country. While performing this duty he beat off several attacks made by the Gallas.
2nd Sind Horse	28th January 1867 -	Ghoranarree -	Russuldar Tej Sing -	With Russuldar Tej Sing were engaged Russuldar Goolam Mahomed and Jemadar Bundeh Ali Khan and Hussun Khan. Russuldar Tej Sing made a long march of 35 miles, and made a junction with a Native officer of the 3rd Sind Horse, just as the latter had overtaken a large force of plunderers. In this fight the Sind Horse took several prisoners and arms; the loss of the enemy was estimated at 20 in killed and wounded. The Sind Horse had one Native officer wounded and several horses killed.
3rd ditto -	1867 -	Ditto	Naib Russuldar Meer Monawar Ali.	Commanded in an attack on the Murrees at Ghoranarree; horse killed; six of the enemy were killed, the remainder escaped into the hills.

Corps.	Date.	Place of Action.	Name of Officer Commanding.	Detailed Remarks.
1st Sind Horse	31st July 1874	Soon	Russuldar Imaum Khan.	Receiving information of the Bhoogties having plundered a large number of cattle, the Russuldar started in pursuit. After proceeding 50 miles he came on the enemy, who mounted a tower and defied him. He dismounted half his troop and proceeded to storm the tower; after firing a few shots, the enemy threw down their arms, and were all captured, including the son of the Bhoogtie Chief. The whole of the property was recovered. Ten horses were killed by fatigue in this pursuit.

(True extracts.)

FRANCIS LOCH, Colonel,
Commanding Sind Frontier Force.

APPENDIX W.

RETURN showing Birthplace, Religion, and Tribe or Caste of Native Officers, Sind Horse Brigade, who have commanded Detachments in Independent Actions.

Camp, Jacobabad, 6th October 1875.

No.	Rank and Name.	Birthplace.	Religion.	Tribe or Caste.	Remarks.
<i>1st Regiment Sind Horse.</i>					
1	Duffadar Rehim Bux	Cawnpore	Mussulman	Shaik.	
2	Jemadar Abdoolla Khan	Bareilly	"	Patan.	
3	Naib Ressaldar Shaik Allooden.	Beejapore	"	Shaik.	
4	Naib Ressaldar Kurrum Ali Khan.	Furrukabad, Mhow.	"	Patan.	
5	Ressaldar Hyder Khan	Agra	"	"	
6	Jemadar Doorga Sing	Kalpee	Hindoo	Brahmin.	
7	Ressaldar Imaum Khan	Moradabad	Mussulman	Patan.	
<i>2nd Regiment Sind Horse.</i>					
8	Ressaidar Shaik Allooden (deceased).	Deccan	"	Shaik.	
9	Naib Rissaldar Kurrum Ali Khan (deceased).	Mhow	"	Patan.	
10	Ressaldar Shaik Kurreem (deceased).	Suttara, Deccan	"	Shaik.	
11	Ressaldar Bahadoor Khan (deceased).	Delhi	"	Patan.	
12	Ressaldar Tej Sing (deceased).	Puttialla	Hindoo	Sikh.	
<i>3rd Regiment Sind Horse.</i>					
13	Ressaldar Major Meer Kassim Ali, Bahadoor.	Poona	Mussulman	Syud.	
14	Naib Rissaldar Meer Manawar Ali.	Khyrtul in Ulwur.	"	"	

(Signed) FRANCIS LOCH, Colonel,
Commanding Sind Frontier Force.

Organization.—Native Army.

PROCEEDINGS of the Madras Government, Military Department.—(No. 1764, Organization Native Army, dated 18th April 1875.)

Read the following paper:—

From Brigadier-General R. C. Stewart, Adjutant-General, to the Secretary to Government, Madras Military Department,—(No. 239, dated Fort St. George, the 10th April 1875.)

WITH reference to order of Government, dated 25th February 1875, No. 924, communicating letter from the Government of India dated 17th idem, No. 785, forwarding for distribution, and to be filled up in each corps of the Native Army of this Presidency, copies of blank forms of returns, &c., I have the honour, by order of the Commander-in-Chief, to forward, for transmission to the Government of India, the returns duly filled up in each corps, together with a tabulated statement of Tables I. and II.

2. The returns from corps in Burmah and from the 33rd Regiment Native Infantry at Dorundah, will be forwarded immediately on receipt.

3. Officers commanding corps wanting to complete, have been directed to recruit to full strength; any defects brought to light in the quality of recruits or system of recruiting have been ordered to be rectified.

4. A list affording the information called for in paragraph 2 of the letter above referred to is

also forwarded, and the inspection reports for the present year will be transmitted so soon as the whole are received.

Copy of the above and its original enclosures forwarded to the Secretary to the Government of India, Military Department, for the information of the Right Honourable the Governor-General in Council, in reply to Colonel Burne's letter, No. 785, dated 17th February 1875.

(Signed) A. C. SILVER, Col,
Secy. to Govt.

To
The Secy. to the Govt. of India,
Military Department.

With a Tabulated statement and 42 returns sent in three separate covers.

PROCEEDINGS of the Madras Government, Military Department, 19th May 1875.

Organization.—Native army.

Read the following letter:—

From Lieutenant-Colonel G. D. Beresford, Officiating Assistant Adjutant-General, to Colonel A. C. Silver, Secretary to Government, Madras, Military Department.—Fort St. George, the 14th May 1875, No. 317.)

WITH reference to paragraph 2 of letter from this department, No. 239, dated 10th ultimo, I have the honour, by order of the Commander-in-Chief, to forward, for transmission to the Government of India, the returns duly filled up by the regiments noted in the margin, together with a supplemental statement of Tables I. and II.

2. The Tables No. I. from the 17th and 73rd regiments Native infantry, stationed in Burmah and Dorando, having been sent direct, do not bear the remarks of the general officer in the last column, but, to avoid delay, which would be caused by returning them for the above purpose, they have been forwarded in their present state.

Docket, 19th May 1875, No. 2,386.

Copy of the above, and its original enclosures, forwarded to the Officiating Secretary to the Government of India, Military Department, for the information of the Right Honourable the Governor-General in Council, in continuation of this office docket No. 1,764, dated 13th April 1875.

(Signed) A. C. SILVER, Colonel
Secretary to the Government.

From Colonel J. Macdonald, Secretary to Government, Bombay, Military Department, to Colonel H. K. Burne, Secretary to the Government of India, Military Department.—(No. 1,457, dated Bombay Castle, the 14th April 1875.)

I HAVE the honour to acknowledge the receipt of your letters Nos. 786 and 1,072 dated 17th and 22nd February last respectively. (Organization Native Army), and in reply am directed to transmit the accompanying documents noted in the margin, furnishing the information required by the Government of India in regard to the condition of the Native army.

A schedule of the replies given in the annual confidential reports of Native Regiments.
Table I.—Original returns filled up by corps.
Table II.—Compiled from returns furnished by corps.
Table III.—Containing information regarding invaliding and rejection of soldiers

2. With reference to the Return Table I. from the corps specified in the margin, which are serving at Aden, the Adjutant-General explains that column 7 has been left vacant by an oversight, and that time did not allow of the omission being rectified.

ADEN TROOP
No. 2 company Native Artillery,
2nd Regiment Native Infantry, (Grenadiers.)

From Lieutenant-Colonel H. Brooke, for Adjutant-General, to Colonel H. K. Burne, Secretary to the Government of India, Military Department, Simla.—(No. 734B, Native Army, dated Head-quarters, Simla, the 16th April 1875.)

IN compliance with the request contained in the third paragraph of your letter No. 784, dated 17th February 1875, I have the honour, by direction of the Right Honourable the Commander-in-Chief, to forward the enclosed copies of the replies given in the annual confidential reports of Native regiments, as to the quality of recruits and efficiency of Native officers for the years 1872-73 and '74.

2. The confidential reports for 1875 will be forwarded as soon as possible.

From Major-General P. S. Lumsden, C.B., C.S.I., Adjutant-General, to Colonel H. K. Burne, Secretary to the Government of India, Military Department.—(No. 907B, Native army, dated Head-quarters, Simla, the 30th April 1875.)

As requested in paragraph 1 of your letter No. 784, of the 17th February last, "Organisation", I am directed by the Commander-in-Chief to forward two copies of the returns received therewith duly filled up by each regiment of the Bengal Army, except the 42nd and 44th Native Infantry, together with a return furnishing the information called for in your letter No. 1070, of the 22nd idem.

2. The returns from the 42nd and 44th Native Infantry will be forwarded as soon as received. The delay in their submission has been caused in consequence of the regiments being employed on service with the Naga force.

3. I am directed to forward copy of a letter from the officer commanding 16th Native Infantry, stating that the information called for in your No. 1070, of the 22nd February last, will be furnished on arrival of the regimental headquarters at Jalpáiguri.

COPY OF A LETTER from the Officer commanding 16th Native Infantry, to the Adjutant-General,— No. 43, dated 10th March 1875.)

I HAVE the honour to state that I am unable to furnish the information requested in your memorandum No. 817, Camp, dated Headquarters, Fort William, 24th February 1875, regarding the number of men presented and rejected by the annual invaliding committees for 1870-71 72-73-74, owing to the returns for three years being with the regimental records at Jalpáiguri. The headquarters of the regiment are expected to be at Jalpáiguri about the 15th April, and the return requested will be supplied on arrival there.

From Major-General P. S. Lumsden, C.B., C. S. I., Adjutant-General in India, to Colonel H. K. Burne, C.B., Secretary to the Government of India, Military Department.—(No. 1233B, Native Army, dated Head-quarters, Simla, the 3rd June 1875.)

IN continuation of my letter No. 907B, dated 30th April last, I am directed by the Commander-in-Chief to forward two copies of the returns received with your letter No. 784 of the 17th February 1875, duly filled up by the 42nd and 44th Native Infantry, together with a return furnishing the information called for in your letter No. 1070, of the 22nd idem.

2. With reference to paragraph 3 of my letter quoted above, I am directed to inform you that it has been necessary to return for correction the report received from the 16th Native Infantry, but it will be forwarded whenever received.

From E. W. Trotter, Esq., for Secretary to Government, Punjab, Military Department, to Colonel H. K. Burne, Secretary to the Government of India, Military Department.—(No. 100-1132, dated Lahore, the 23rd April 1875.)

IN reply to your letter No. 787, dated 17th February, 1875, Organisation, Native Army, I am desired to forward the returns (Tables I. and II.) called for.

I am also to forward copies of replies given in the annual confidential reports for 1871-72, 1872-73 and 1873-74 on the subject noted in paragraph 2 of your letter under reply, and to state that the reports for the year 1874-75 will be forwarded as soon as practicable.

3. I have also the honour to forward the statements of service of officers in regiments of the Punjab Frontier Force under their present appointments called for in your letter No. 179A, dated 3rd March 1875.

PUNJAB FRONTIER FORCE.

SERVICE of Commandants on 1st January 1875 with their present Regiments and as Commandants.

	With Regiments.		As Commandants.	
	Years.	Months.	Years.	Months.
Major C. S. McLean, 1st Punjab Cavalry - - - -	12	2	4	9
Lieutenant-Colonel T. G. Kennedy, 2nd Punjab Cavalry - -	9	10	9	10
Colonel L. B. Jones, 3rd " - - - -	22	—	15	2
Lieutenant-Colonel C. J. Godby, 4th " - - - -	15	9	15	9
" W. Paget, 5th " - - - -	23	8	16	6
Major F. H. Jenkins, Corps of Guides - - - -	13	2	4	8
Colonel J. P. W. Campbell, 1st Sikh Infantry - - - -	14	9	14	9
Major J. J. Boswell, 2nd " - - - -	—	7	—	7
Colonel D. Mocatta, 3rd " - - - -	11	1	8	8
" H. F. M. Boisragon, 4th " - - - -	14	—	16	7
Major F. J. Keen, 1st Punjab Infantry - - - -	11	1	5	5
" H. Tyndall, 2nd " - - - -	14	8	5	6
" P. C. Rynd, 3rd " - - - -	10	10	3	—
" F. T. Bainbridge, 4th " - - - -	4	11	2	2
" J. W. McQueen, 5th " - - - -	4	6	4	6
" B. R. Chambers, 6th " - - - -	2	—	2	—
Colonel P. F. Gardiner, 5th Goorkhas - - - -	—	7	15	4
Total - - - -	185	8	145	2

	Years.	Months.
Average service of 17 commandants of the Frontier Force with their present regiments - - - -	10	11
As commandants - - - -	8	6

SERVICE of Seconds-in-Command, Punjab Frontier Force.

	With Regiments.		As Seconds in Command.	
	Years.	Months.	Years.	Months.
Captain G. C. Bird, 1st Punjab Cavalry - - - -	4	5	1	5
" F. Lance, 2nd " - - - -	16	7	14	4
Major A. Vivian, 3rd " - - - -	14	9	14	9
" J. Gillespie, 4th " - - - -	8	7	3	3
" B. Williams, 5th " - - - -	2	3	2	3
Captain R. B. Campbell, Corps of Guides - - - -	10	8	4	5
" G. Steward, Guide Corps - - - -	5	8	5	8
Major H. C. P. Rice, 1st Sikhs - - - -	13	7	9	10
Lieutenant-Colonel R. Bracken, 2nd " - - - -	20	6	10	10
Major G. N. Money, 3rd " - - - -	2	—	2	—
Captain A. FitzHugh, 4th " - - - -	11	8	2	10
" H. W. Pitcher, V.C., 1st Punjab Infantry - - - -	11	10	5	5
" E. C. Codrington, 2nd " - - - -	—	6	—	5
Major G. N. Saunders, 3rd " - - - -	9	8	3	—
Captain A. J. D. Hawes, 4th " - - - -	10	9	—	10
Major C. E. Steward, 5th " - - - -	16	8	12	1
" S. J. Brown, 6th " - - - -	13	2	6	8
" H. P. Close, 5th Goorkhas - - - -	16	6	15	3
Total - - - -	189	7	115	5

	Years.	Months.
Average service of 18 seconds-in-command of Punjab Frontier Force with their present corps - - - -	10	6
As seconds-in-command - - - -	6	5

SERVICE of 2nd and 3rd Squadron Officers of Cavalry and of Wing Officers of Infantry of the Punjab Frontier Force with their present Regiments.

			Years.	Months.
Captain J. R. B. Atkinson,	1st Punjab Cavalry	-	8	2
" H. Wylie,	1st "	-	—	10
" J. H. Broome,	2nd "	-	11	3
" R. C. R. Clifford,	2nd "	-	9	—
" W. C. Anderson,	3rd "	-	13	6
" R. B. Lockwood,	3rd "	-	10	8
" T. O. Underwood,	4th "	-	9	1
" R. P. Blake,	4th "	-	8	11
" F. Hammond,	5th "	-	8	8
" G. C. Steward,	5th "	-	12	9
" A. G. Hammond,	Corps of Guides	-	11	3
" R. C. Hutchinson,	"	-	4	7
" A. G. Ross,	1st Sikh Infantry	-	13	—
" H. Pratt,	2nd "	-	5	2
" C. J. Griffiths,	3rd "	-	8	2
" B. E. Gowan,	4th "	-	11	8
" T. Higginson,	1st Punjab Infantry	-	4	6
" A. H. Turner,	2nd "	-	6	6
" C. K. Mackinnon,	3rd "	-	10	2
" A. McCrae Bruce,	4th "	-	9	5
" C. M. Hall,	5th "	-	11	1
Major W. C. Chowne,	6th "	-	11	7
Captain J. Cook,	5th Goorkhas	-	1	9
Total			201	8

Average service with their present regiments of 23 squadron and wing officers, Punjab Frontier Force

Years.	Months.
8	9

SERVICE of Adjutants of the Punjab Frontier Force with their present Regiments and as Adjutants.

			With Regiments.		As Adjutants.	
			Years.	Months.	Years.	Months.
Lieutenant H. D. Hervey,	1st Punjab Cavalry	-	6	8	4	4
Captain J. R. Campbell,	2nd "	-	11	7	10	10
" J. D. Macpherson,	3rd "	-	10	8	7	9
" T. Shepherd,	4th "	-	10	10	10	—
" F. S. Carr,	5th "	-	8	11	4	10
" C. E. Hunter,	Guide Corps	-	8	—	4	—
" C. C. Brownlow,	1st Sikhs	-	9	4	9	4
Lieutenant W. O. Thompson,	2nd "	-	8	3	3	11
" C. B. Norman,	3rd "	-	2	—	2	—
Captain A. Scott,	4th "	-	9	7	3	5
" A. Vallings,	1st Punjab Infantry	-	10	10	9	3
" A. D. Strettell,	2nd "	-	5	1	—	6
" J. E. P. Mosley,	3rd "	-	6	8	5	8
" A. J. Shepherd,	4th "	-	6	6	3	—
Lieutenant G. Gaisford,	5th "	-	4	8	—	5
Captain T. F. Bruce,	6th "	-	11	8	6	8
" E. Molloy,	5th Goorkhas	-	6	9	4	1
Total			136	3	90	—

Average service of 17 adjutants of the Punjab Frontier Force with their present regiments

Years.	Months.
5	0

As adjutants

Years.	Months.
5	3

SERVICE of Quartermasters of the Punjab Frontier Force with their present Regiments and as Quartermasters.

		With Regiments.		As Quartermasters.	
		Years.	Months.	Years.	Months.
Captain A. J. Nicholson,	Guides - - - - -	10	3	9	2
" A. F. Lambe,	1st Sikhs - - - - -	5	6	1	7
" F. E. Hastings,	2nd " - - - - -	12	—	10	10
" W. C. Ramsden,	3rd " - - - - -	5	10	5	1
" V. Rivaz,	4th " - - - - -	4	1	3	5
" H. Howell,	1st Punjab Infantry - - - - -	7	2	4	6
Lieutenant J. M. D. Lewes,	2nd " - - - - -	5	3	—	6
Captain J. Finnis,	3rd " - - - - -	6	5	6	5
" A. Gaselee,	4th " - - - - -	7	3	—	8
" C. Young,	5th " - - - - -	—	4	—	6
Lieutenant A. M. Sandilands,	6th " - - - - -	5	10	5	2
Captain J. M. Sym,	5th Goorkhas - - - - -	11	6	4	1
Total - - - - -		81	5	51	11

	Years.	Months.
Average service of 12 quartermasters of the Punjab Frontier Force with their present regiments	6	9
As quartermasters	4	4

From Lieutenant-Colonel S. Black, Secretary to Government, Punjab, Military Department, to Colonel H. K. Burne, Secretary to the Government of India, Military Department,—(No. 112-1,323, dated Lahore, the 17th May 1875.)

COPY of a MEMORANDUM, No. 1,256, dated 5th May 1875, from Brigadier-General C. P. Keyes, C.B., Commanding Punjab Frontier Force, to Lieutenant-Colonel S. Black, Secretary to Government, Punjab, Military Department.

I have to apologise for the delay in sending this return (Table 1, Pesháwar Mountain Battery).

I was under the impression that it had been despatched.

It was ready some time ago, but it got mixed up with inspection returns.

Copy forwarded to the Secretary to Government of India, Military Department, with return in original, in completion of the returns forwarded with this Department letter, No. ¹⁰⁰/_{1,132} dated 23rd April last.

Confidential.—PROCEEDINGS of the MADRAS GOVERNMENT, Military Department,—(No. 1,765 Organization Native Army) dated the 13th April 1875).

Read the following paper :—

From Brigadier-General R. C. Stewart, Adjutant-General, to the Secretary to Government, Madras, Military Department,—(No. 238, dated Fort St. George, the 12th April 1875).

As directed in Proceedings of Government, No. 956, dated 1st March 1875, I have the honour, by order of the Commander-in-Chief, to forward the reports from all regiments of the Madras 6th, 15th, 17th, and 39th Regiments Native Army with the exception of those marginally noted, which are serving in Burmah, required by the Government of India, as called for in confidential letter No. 1,071, dated 22nd February 1875, from the Secretary to the Government of India, Military Department.

2. The reports from regiments serving in Burmah have been called for and will be transmitted as soon as received.

3. For convenience of reference a tabulated statement of these reports prepared in this Office is also forwarded.

Copy of the above and its original enclosures, forwarded to the Secretary to the Government of India, Military Department, for the information of the Right Honorable the Governor-General in Council, with reference to Colonel Burne's letter, No. 1,071, dated 22nd February 1875.

(Signed) A. C. SILVER, Col.,
Secretary to Government.

To the Secretary to the Government of India,
Military Department.

With a tabulated statement and 42 returns sent in three separate covers.

Confidential.—PROCEEDINGS of the MADRAS GOVERNMENT, Military Department,—(No. 2,208, Organization—Native Army, dated the 13th May 1875).

Read the following paper :—

From Brigadier-General R. C. Stewart, Adjutant-General, to the Secretary to Government, Military Department,—(No. 309, dated Fort St. George, the 5th May 1875.)

In continuation of my letter No. 238, dated 12th April 1875, I have the honor, by order of the Commander-in-Chief, to forward for submission to Government, supplementary statement for regiments serving in Burmah of men brought before Medical Invaliding Committees for the years 1870, 1871, 1872, 1873, and 1874.

Copy of the above, and its original enclosure, forwarded to the Secretary to the Government of India, Military Department, for the information of the Right Honorable the Governor-General in Council, in continuation of this office docket, No. 1,765, dated 13th April 1875.

(Signed) A. C. SILVER, Col.,
Secretary to Government.

Confidential.

SUPPLEMENTARY TABULATED STATEMENT of Reports received from Commandants of Regiments of the Madras Native Army, regarding men brought before Invaliding Committees, required by letter No. 1,071, dated 22nd February 1875, from the Secretary to the Government of India, Military Department.

Regiments.	Number of Soldiers in each year presented before Invaliding Committees, and declared by them to be still fit for the Service.					Number of Men so rejected by Committees, who were again presented within one year and again rejected.					Number of Men so rejected by Committees, who were again presented within One Year and who were Invalided.				
	1870.	1871.	1872.	1873.	1874.	1870.	1871.	1872.	1873.	1874.	1870.	1871.	1872.	1873.	1874.
6th Regt. N.I.	—	12	17	19	18	—	—	—	2	5	—	—	—	11	7
15th „	—	10	8	3	5	—	1	—	3	1	—	—	—	—	—
17th „	12	2	8	7	39	—	—	2	4	—	6	1	2	1	—
39th „	29	68	59	72	1	—	30	34	—	—	—	14	6	—	—

Continued,—

Regiments.	Number of Men so rejected by Committees, who were again presented within two years and again rejected.					Number of Men so rejected by Committees, who were again presented within two years and who were invalided.					Number of Men so presented who Died within one or two years respectively.					Remarks.
	1870.	1871.	1872.	1873.	1874.	1870.	1871.	1872.	1873.	1874.	1870.	1871.	1872.	1873.	1874.	
6th Regt. N.I.	—	—	5	3	3	1	—	1	5	2	—	—	—	—	—	
15th „	—	3	1	—	—	—	—	5	—	—	—	—	—	—	—	
17th „	—	—	2	—	—	2	—	1	—	—	1	—	1	—	1	
39th „	6	11	25	1	—	6	5	1	1	—	—	—	2	—	—	

(Signed) R. C. STEWART, Brigadier-Colonel,
Adjutant-General.

Adjutant-General's Office,
Fort St. George, the 5th May 1875.

PROCEEDINGS of the Madras Government, Military Department, No. 1411, Organization.—Native Army, dated 23rd March 1875.

Read the following paper :—

From Brigadier-General R. C. Stewart, Adjutant-General, to the Secretary to Government, Military Department,—(No. 159, dated Fort St. George, the 17th March 1875).

In accordance with instructions contained in letter from the Government of India, communicated to this department, under date 9th March 1875, No. 1113, I have the honour, by order of Sir Frederick Haines, to forward a return showing the average length of service of officers with their present regiments, and in the appointments they now hold in the cavalry and infantry regiments of the Madras army, reckoning from date of reorganization, 1st November 1865, up to 1st January 1875.

Copy of the above, and the return, forwarded to the Secretary to the Government of India, Military Department, for the information of the Right Honourable the Governor-General in Council, with reference to Colonel Burne's letter No. 178, Organization—Native army, dated 3rd March 1875.

(Signed) A. C. SILVER, Col.,
Secretary to Government.

To The Secretary to Government of India, Military Department, with return in original.

SERVICE of Commandants of Madras Cavalry, on 1st January 1875, with their present Regiments, and as Commandants, reckoning from date of Reorganization, viz., 1st November 1865.

		With Regiments.		In Command.	
		Years.	Months.	Years.	Months.
1st Cavalry	†	2	4	9	2
2nd "	-	9	2	8	3
3rd "	†	8	9	4	3
4th "	*	8	3	9	2
Total	-	28	6	30	10

Average of 4 commandants, 7 years 1 month with present regiment, and 7 years and 8 months as commandants.

SERVICE of Seconds-in-Command of Madras Cavalry on 1st January 1875, with their present Regiments, and as Seconds-in-Command, reckoning from date of Reorganization, viz., 1st November 1865.

		With Regiments.		In Command.	
		Years.	Months.	Years.	Months.
1st Cavalry	†	7	1	7	1
2nd "	†	7	8	7	8
3rd "	†	4	3	4	3
4th "	-	9	2	7	—
Total	-	28	2	26	—

Average of four seconds-in-command, 7 years months with present regiment, and 6 years 6 months as seconds-in-command.

SERVICE of Adjutants of Madras Cavalry on 1st January 1875, with their present Regiments, and as Adjutant, reckoning from date of Reorganization, 1st November 1865.

		With Regiments.		As Adjutants.	
		Years.	Months.	Years.	Months.
1st Cavalry	†	9	2	9	2
2nd "	†	9	2	9	2
3rd "	†	6	6	4	1
4th "	†	7	4	6	6
Total	-	32	2	28	11

Average service of 4 adjutants with their present regiments, 8 years; as adjutants 7 years, 3 months.

* Officers who rose in the regiment.

† Officers of broken-up regiments.

‡ Officers of broken-up regiments and general list officers.

SERVICE of 2nd and 3rd Squadron Officers of Madras Cavalry with their present Regiments, reckoning from date of Reorganization, viz., 1st November 1865.

					With Regiment.	
					Years.	Months.
1st Cavalry	-	-	-	*	9	2
	-	-	-	*	9	2
2nd "	-	-	-	*	9	2
	-	-	-	*	9	2
3rd "	-	-	-	†	7	8
	-	-	-	*	5	—
4th "	-	-	-	*	7	8
	-	-	-	†	9	2
Total	-	-	-	-	66	2

Average of eight 2nd and 3rd squadron officers with their present regiments, 8 years 3 months.

SERVICE of Commandants of Madras Infantry with their Corps, and as Commandants, reckoning from date of reorganization, viz., 1st November 1865—Vide memo. No. 1.

					With Regiment.		In Command.	
					Years.	Months.	Years.	Months.
1st Infantry	-	-	-	-	7	8	7	8
2nd "	-	-	-	-	3	10	1	7
3rd "	-	-	-	-	1	—	2	5
4th "	-	-	-	*	9	2	—	11
5th "	-	-	-	(a)	—	—	5	2
6th "	-	-	-	(b)	1	—	2	9
7th "	-	-	-	*	3	—	1	9
8th "	-	-	-	-	—	—	9	2
9th "	-	-	-	-	3	3	—	9
10th "	-	-	-	-	8	5	9	2
11th "	-	-	-	-	9	2	6	6
12th "	-	-	-	(c)	—	—	9	2
13th "	-	-	-	(d)	—	—	6	5
14th "	-	-	-	†	1	8	1	8
15th "	-	-	-	*	5	3	5	3
16th "	-	-	-	†	—	10	—	10
17th "	-	-	-	-	1	2	1	2
19th "	-	-	-	-	1	4	1	4
20th "	-	-	-	†	2	4	9	2
21st "	-	-	-	†	7	8	9	2
22nd "	-	-	-	†	4	6	4	6
23rd "	-	-	-	†	2	—	2	—
24th "	-	-	-	†	—	10	—	10
25th "	-	-	-	†	9	2	5	2
26th "	-	-	-	-	1	10	5	9
27th "	-	-	-	(e)	—	4	4	5
28th "	-	-	-	†	3	9	1	4
29th "	-	-	-	†	1	8	1	8
30th "	-	-	-	(f)	—	—	9	2
31st "	-	-	-	†	—	5	1	7
32nd "	-	-	-	*	9	2	9	2
33rd "	-	-	-	†	2	3	2	3
34th "	-	-	-	*	6	9	6	9
35th "	-	-	-	-	7	8	1	2
36th "	-	-	-	†	9	2	9	2
37th "	-	-	-	-	5	9	9	2
38th "	-	-	-	(g)	—	—	3	8
39th "	-	-	-	-	6	7	9	2
40th "	-	-	-	-	—	10	—	10
41st "	-	-	-	†	1	3	1	3
Total	-	-	-	-	140	4	187	—

Average length of service of 40 commandants with their present regiments, 3 years 6 months; and as commandants, 4 years 6 months.

* Officers who rose in the regiment.

† Officers of broken-up regiments, and general list officers.

‡ Officers of broken-up and British regiments.

SERVICE of Seconds-in-Command of Madras Infantry with their present Regiments, and as Seconds-in-Command, reckoning from date of Reorganization, viz., 1st November 1865.

As Second in Command.				With Regiment.		As Second in Command.					
Years.		Months.		Years.		Months.		Years.		Months.	
1st Infantry	1	—	—	9	2	—	—	1	—	—	—
2nd	1	—	—	1	7	6	—	1	—	—	—
3rd	1	—	—	6	2	6	—	2	—	—	—
4th	—	—	—	1	6	—	—	10	—	—	—
5th	—	—	—	7	—	1	—	7	—	—	—
6th	—	—	—	2	9	8	—	9	—	—	—
7th	—	—	—	1	2	4	—	1	—	—	—
8th	—	—	—	1	10	2	—	—	—	—	—
9th	—	—	—	—	—	6	—	2	—	—	—
10th	—	—	—	—	—	7	—	8	—	—	—
11th	—	—	—	—	—	6	—	4	—	—	—
12th	—	—	—	9	2	9	—	2	—	—	—
13th	—	—	—	4	2	4	—	2	—	—	—
14th	—	—	—	7	8	8	—	9	—	—	—
15th	—	—	—	7	2	7	—	—	—	—	—
16th	—	—	—	7	8	3	—	6	—	—	—
17th	—	—	—	4	2	7	—	1	—	—	—
19th	—	—	—	3	8	4	—	3	—	—	—
20th	—	—	—	6	1	6	—	7	—	—	—
21st	—	—	—	7	—	4	—	8	—	—	—
22nd	—	—	—	1	4	8	—	10	—	—	—
23rd	—	—	—	5	9	7	—	—	—	—	—
24th	—	—	—	4	4	1	—	1	—	—	—
25th	—	—	—	2	9	1	—	2	—	—	—
26th	—	—	—	7	7	—	—	10	—	—	—
27th	—	—	—	—	—	6	—	9	—	—	—
28th	—	—	—	1	4	6	—	6	—	—	—
29th	—	—	—	3	5	1	—	3	—	—	—
30th	—	—	—	2	5	2	—	5	—	—	—
31st	—	—	—	6	10	6	—	10	—	—	—
32nd	—	—	—	7	2	—	—	8	—	—	—
33rd	—	—	—	9	2	9	—	2	—	—	—
34th	—	—	—	—	8	—	—	1	—	—	—
35th	—	—	—	1	2	1	—	2	—	—	—
36th	—	—	—	7	8	7	—	8	—	—	—
37th	—	—	—	4	3	5	—	8	—	—	—
38th	—	—	—	1	3	4	—	1	—	—	—
39th	—	—	—	1	10	—	—	10	—	—	—
40th	—	—	—	2	4	9	—	2	—	—	—
41st	—	—	—	3	8	9	—	2	—	—	—
Total				162	10	195		3			

Average length of service of 40 seconds-in-command with their present regiments, 4 years 1 month ;
as seconds-in-command 4 years 10 months.

* Officers who rose in the regiment.

† Officers of broken-up regiments.

SERVICE of Wing Officers of Madras Infantry with their present Regiments and as Wing Officers, reckoning from date of Reorganization, viz., 1st November 1865.

					With Regiment.		As Wing Officer.	
					Years.	Months.	Years.	Months.
1st Infantry	-	-	-	†	—	1	—	1
2nd "	-	-	-	*	7	2	7	8
3rd "	-	-	-	*	1	6	1	6
4th "	-	-	-	†	—	1	—	1
5th "	-	-	-	—	—	—	4	8
6th "	-	-	-	†	7	8	7	8
7th "	-	-	-	—	4	5	4	5
8th "	-	-	-	*	7	6	7	6
9th "	-	-	-	*	5	8	5	8
10th "	-	-	-	*	9	2	9	2
11th "	-	-	-	†	7	—	7	5
12th "	-	-	-	†	3	—	6	—
13th "	-	-	-	†	—	1	6	6
14th "	-	-	-	—	5	2	6	9
15th "	-	-	-	*	2	7	2	7
16th "	-	-	-	†	2	8	2	8
17th "	-	-	-	†	—	6	7	2
19th "	-	-	-	—	—	3	7	8
20th "	-	-	-	†	6	1	6	1
21st "	-	-	-	—	1	2	4	—
22nd "	-	-	-	†	7	—	7	1
23rd "	-	-	-	—	—	8	1	8
24th "	-	-	-	—	—	—	9	2
25th "	-	-	-	†	1	2	1	8
26th "	-	-	-	—	2	2	5	6
27th "	-	-	-	†	—	8	—	8
28th "	-	-	-	—	4	6	5	11
29th "	-	-	-	—	—	2	3	1
30th "	-	-	-	—	1	4	1	4
31st "	-	-	-	—	2	6	3	10
32nd "	-	-	-	—	—	—	2	6
33rd "	-	-	-	—	3	2	3	2
34th "	-	-	-	—	6	10	7	6
35th "	-	-	-	*	9	2	6	10
36th "	-	-	-	†	4	—	4	—
37th "	-	-	-	*	6	10	8	7
38th "	-	-	-	—	—	—	7	—
39th "	-	-	-	*	4	—	4	—
40th "	-	-	-	—	2	4	3	2
41st "	-	-	-	—	7	2	7	10
Total					130	3	196	7

Average length of service of 40 wing officers with their present regiments, 3 years 3 months ; as wing officers 4 years 11 months.

* Officers who rose in the regiment.

† Officers of broken-up and British regiments.

SERVICE of Adjutants of Madras Infantry with their present Corps, and as Adjutants, reckoning
from date of Reorganization, viz., 1st November 1865.

				With Regiment.		As Adjutants.	
				Years.	Months.	Years.	Months.
1st Infantry	-	-	-	6	10	4	1
2nd "	-	-	- †	4	8	4	8
3rd "	-	-	- †	9	2	7	5
4th "	-	-	- †	7	4	7	4
5th "	-	-	- †	1	—	1	—
6th "	-	-	- †	9	2	8	2
7th "	-	-	- †	7	—	—	6
8th "	-	-	- †	6	8	6	3
9th "	-	-	- †	9	2	6	3
10th "	-	-	- †	9	2	3	2
11th "	-	-	- †	6	1	3	1
12th "	-	-	- †	7	10	7	10
13th "	-	-	- †	9	2	7	6
14th "	-	-	- *	9	2	9	2
15th "	-	-	- †	9	2	9	2
16th "	-	-	- *	3	6	3	6
17th "	-	-	- *	9	2	7	10
19th "	-	-	- †	—	7	—	7
20th "	-	-	- *	9	2	6	9
21st "	-	-	- *	9	2	5	3
22nd "	-	-	- †	7	6	3	—
23rd "	-	-	- †	6	3	6	3
24th "	-	-	- †	9	2	5	2
25th "	-	-	- †	3	10	2	—
26th "	-	-	- *	9	2	6	1
27th "	-	-	-	7	—	7	—
28th "	-	-	- †	4	1	4	1
29th "	-	-	-	8	5	8	5
30th "	-	-	- *	4	2	4	2
31st "	-	-	- †	6	7	6	7
32nd "	-	-	- †	6	7	6	7
33rd "	-	-	- †	8	6	—	10
34th "	-	-	- †	8	6	8	6
35th "	-	-	- †	9	2	2	9
36th "	-	-	- †	1	8	1	—
37th "	-	-	- †	6	5	6	5
38th "	-	-	- †	4	9	4	9
39th "	-	-	-	4	2	4	2
40th "	-	-	- †	9	2	7	6
41st "	-	-	-	4	7	4	7
Total -				272	10	209	4

Average length of service of 40 adjutants with their present regiments, 6 years 10 months; as adjutants,
5 years 3 months.

* Officers who rose in the regiment.

† Officers of broken-up and British regiments, and general list officers.

SERVICE of Quartermasters of Madras Infantry with their present Corps and as Quartermasters, reckoning from date of Reorganization, viz., 1st November 1865.

				With Regiments.		As Quartermasters.	
				Years.	Months.	Years.	Months.
1st Infantry	-	-	- †	4	—	4	—
2nd "	-	-	- *	9	2	7	10
3rd "	-	-	- †	1	6	1	6
4th "	-	-	- †	3	9	3	9
5th "	-	-	- †	9	2	5	10
6th "	-	-	- †	9	2	7	4
7th "	-	-	- †	—	6	—	6
8th "	-	-	- †	3	—	3	—
9th "	-	-	- †	6	3	6	3
10th "	-	-	- †	—	10	—	10
11th "	-	-	- †	9	2	3	1
12th "	-	-	- †	4	3	2	3
13th "	-	-	- *	9	2	6	2
14th "	-	-	- †	7	—	7	—
15th "	-	-	- †	1	5	—	1
16th "	-	-	- †	—	10	—	10
17th "	-	-	- †	1	—	—	1
19th "	-	-	- †	4	7	4	7
20th "	-	-	- †	2	6	2	6
21st "	-	-	- †	8	2	8	—
22nd "	-	-	- †	9	2	6	6
23rd "	-	-	- *	9	2	7	3
24th "	-	-	- †	1	9	1	9
25th "	-	-	- †	3	7	3	7
26th "	-	-	- †	6	—	5	—
27th "	-	-	- †	9	2	8	—
28th "	-	-	- †	6	3	6	3
29th "	-	-	- †	4	—	4	—
30th "	-	-	- †	4	8	4	8
31st "	-	-	- †	7	3	7	3
32nd "	-	-	- †	5	9	5	9
33rd "	-	-	- †	1	9	—	6
34th "	-	-	- †	4	1	4	1
35th "	-	-	- †	1	9	—	1
36th "	-	-	- †	—	3	—	3
37th "	-	-	- †	9	2	8	3
38th "	-	-	- †	5	7	5	7
39th "	-	-	- †	3	9	3	9
40th "	-	-	- †	7	1	7	1
41st "	-	-	- †	5	9	5	9
Total				201	4	170	9

Average length of service of 40 quartermasters with their present regiments, 5 years ; as quartermasters, 4 years 3 months.

* Officers who rose in the regiment.

† Officers of broken-up and British regiments, and general list officers.

MEMORANDUM No. 1.

- 5th Regiment (a).—Colonel Smart was removed while in Europe from the 16th Native Infantry, which he commanded from March 1871; previously in command of the 21st regiment, in which he rose.
- 6th Ditto (b).—Colonel Burton was removed from the 4th regiment while in Europe, which he commanded from March 1866; previously in command of the 13th regiment, in which he rose.
- 12th Ditto (c).—Colonel Kempster was removed from the 6th regiment while in Europe, which he commanded from date of reorganization, and in which he rose.
- 13th Ditto (d).—Colonel Lawder was removed from the 24th regiment while in Europe; he previously held command of the 14th regiment.
- 27th Ditto (e).—Colonel Kennedy was removed from the 13th regiment while in Europe, which he commanded from October 1870.
- 30th Ditto (f).—Colonel Halliday was removed from the 12th regiment while in Europe, which he commanded from date of reorganization, and in which he rose.
- 38th Ditto (g).—Colonel Shakespear was removed from the 9th regiment while in Europe, in which regiment he rose and commanded.
- It is understood that Colonels Smart, Kempster, Kennedy, Halliday, and Shakespear will not return again to India,

No. II.

MEMORANDUM of the average Length of Service of Officers with their Regiments, and their Appointments in the Cavalry and Infantry.

MADRAS CAVALRY.

Commandants.

	Years.	Months.
With their Regiments	7	1
As Commandants	7	8

Seconds-in-Command.

With their Regiments	7	0
As Seconds-in-Command	6	6

Adjutants.

With their Regiments	8	
As Adjutants	7	3

2nd and 3rd Squadron Officers.

With their Regiments	8	3
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MADRAS INFANTRY.

Commandants.

	Years.	Months.
With their Regiments	3	6
As Commandants	4	6

Seconds-in-Command.

With their Regiments	4	1
As Seconds-in-Command	4	10

Wing Officers.

With their Regiments	3	3
As Wing Officers	4	11

Adjutants.

With their Regiments	6	10
As Adjutants	5	3

Quartermasters.

With their Regiments	5	0
As Quartermasters	4	3

(Signed) R. C. STEWART, Brigadier-General,
Adjutant-General's Office, Fort St. George, Adjutant-General.
17th March 1875.

No. 1265, dated Bombay Castle, 2nd April 1875.

FROM Colonel J. Macdonald, Secretary to the Government of Bombay, Military Department, to the Secretary to the Government of India, Military Department.

REFERRING to your letter No. 179, dated 3rd March 1875 (Organization—Native Army), I am directed to forward the accompanying return furnished by the Adjutant-General, showing the average length of service of officers with their present regiments and in the appointments they now hold in the cavalry and infantry regiments of the Bombay Army.

SERVICE of Commandants of Bombay Cavalry on 1st January 1875, with their present Regiments and as Commandants.

	With Regiment.		In Command.	
	Years.	Months.	Years.	Months.
1st Cavalry	—	$\frac{11}{30}$	—	$\frac{11}{30}$
2nd "	8*	6	8	6
3rd "	13†	—	13	—
Poona Horse	14‡	11	14	11
1st Regiment, Sind Horse	2	7	2	7
2nd "	8	9	3	10
3rd "	2	8	2	8
Total	50	5	45	6

Average of seven commandants, 7 years 2 months with present Regiments, and 6 years 6 months as commandants.

SERVICE of Seconds-in-Command of Bombay Cavalry Regiments with their present Regiments and as Seconds-in-Command.

	With Regiment.		As Second-in-Command.	
	Years.	Months.	Years.	Months.
1st Cavalry	26	1	9	7
2nd "	16§	1	—	$\frac{11}{30}$
3rd "	1§	5	1	5
Poona Horse	20	1	17	—
1st Regiment, Sind Horse	5	10	5	10
2nd "	9	6	3	10
3rd "	9	3	3	3
Total	88	3	40	11

Average of seven seconds-in-command, 12 years 7 months with present regiments, and 5 years 10 months as seconds-in-command.

SERVICE of Adjutants of Bombay Cavalry with their present Regiments and as Adjutants.

	With Regiment.		As Adjutant.	
	Years.	Months.	Years.	Months.
1st Cavalry	12	2	11	—
2nd "	11	6	11	—
3rd "	3	8	3	8
Poona Horse	11	10	11	10
1st Regiment, Sind Horse	6	2	3	6
2nd "	5	3	4	6
3rd "	1	—	1	—
Total	51	7	46	6

Average of seven adjutants, 7 years 4 months with present regiments, and 6 years 8 months as adjutants.

* Colonel MacGregor had previously served with the regiment for about 21 years.

† Colonel Graves had previously served with the regiment for about 24 years.

‡ Colonel Westropp had previously served with the Poona Horse for about 8 years.

§ Each of these officers had served several years with these regiments previous to their last joining them.

SERVICE of 2nd and 3rd Squadron Officers of Bombay Cavalry with their present Regiments.

					With Regiment.	
					Years.	Months.
1st Cavalry	-	-	-	-	20	3
					11	6
2nd "	-	-	-	-	11	5
					10	2
3rd "	-	-	-	-	13	2
					9	8
Poona Horse	-	-	-	-	7	10
					13	8
1st Regiment, Sind Horse	-	-	-	-	6	5
					8	9
2nd "	"	"	-	-	9	7
					4	2
3rd "	-	-	-	-	4	3
					4	6
Total	-	-	-	-	135	4

Average of 14 second and third squadron officers with their present regiments, 9 years and 8 months.

SERVICE of Commandants of Bombay Infantry Regiments with their Corps and as Commandants.

					With Regiment.		In Command.	
					Years.	Months.	Years.	Months.
1st Infantry	-	-	-	-	13*	—	13	—
2nd "	-	-	-	-	1*	7	1	7
3rd "	-	-	-	-	—	1	—	1
4th "	-	-	-	-	7*	9	1	5
5th "	-	-	-	-	15*	—	12	2
6th "	-	-	-	-	—*	10	—	—
7th "	-	-	-	-	—	—	—	—
8th "	-	-	-	-	7	9	7	9
9th "	-	-	-	-	11	—	—	—
10th "	-	-	-	-	30	—	1	9
11th "	-	-	-	-	10	4	4	3
12th "	-	-	-	-	6	7	6	7
13th "	-	-	-	-	1	6	—	5
14th "	-	-	-	-	7	9	7	9
15th "	-	-	-	-	1	6	1	6
16th "	-	-	-	-	3	2	3	2
17th "	-	-	-	-	34	4	12	11
18th "	-	-	-	-	2	7	—	—
19th "	-	-	-	-	4	9	3	7
20th "	-	-	-	-	—	3	—	3
21st "	-	-	-	-	—	3	—	3
22nd "	-	-	-	-	3	2	3	2
23rd "	-	-	-	-	2	11	2	11
24th "	-	-	-	-	4	3	4	3
25th "	-	-	-	-	31	7	8	9
26th "	-	-	-	-	—	7	—	7
27th "	-	-	-	-	22	8	14	2
28th "	-	-	-	-	5	4	5	4
29th "	-	-	-	-	8	4	7	11
30th "	-	-	-	-	16	4	16	4
Total	-	-	-	-	255	2	141	10

Average of 30 commandants, 8 years 6 months with their present regiments, and 4 years 8 months as commandants.

* These officers (who belonged to the cadres of these regiments) had served several years with the corps previous to their last rejoining them from other employment.

SERVICE of Seconds-in-Command of Bombay Infantry Regiments with their present Corps and as
Seconds-in-Command.

				With Regiment.		As Seconds-in-Command.	
				Years.	Months.	Years.	Months.
1st Infantry	-	-	-	31	—	11	—
2nd	"	-	-	17	7	1	4
3rd	"	-	-	8	4	8	1
4th	"	-	-	4*	8	—	3
5th	"	-	-	5	10	4	2
6th	"	-	-	—	—	—	—
7th	"	-	-	8	11	8	11
8th	"	-	-	31	3	11	—
9th	"	-	-	26	9	—	1
10th	"	-	-	27	10	1	9
11th	"	-	-	4*	3	4	3
12th	"	-	-	1	9	1	9
13th	"	-	-	—*	—	—	—
14th	"	-	-	29	9	—	9
15th	"	-	-	11*	7	11	—
16th	"	-	-	11*	—	11	—
17th	"	-	-	—	3	—	3
18th	"	-	-	10	10	—	—
19th	"	-	-	11*	—	8	4
20th	"	-	-	2	1	2	1
21st	"	-	-	—	—	—	—
22nd	"	-	-	3	9	3	9
23rd	"	-	-	31	8	8	2
24th	"	-	-	28	9	5	8
25th	"	-	-	8	8	8	8
26th	"	-	-	2	9	2	9
27th	"	-	-	7	11	7	11
28th	"	-	-	28	6	10	—
29th	"	-	-	9	—	7	11
30th	"	-	-	16	4	9	8
Total	-	-	-	382	—	150	6

Average of 30 seconds-in-command, 12 years 8 months with their present regiments, and 5 years as
seconds-in-command.

* These officers (who belonged to the cadres of these Regiments) had served several years with the corps previous to their last rejoining them from other employment.

SERVICE of Wing Officers of Bombay Infantry with their present Regiments.

						With Regiment.	
						Years.	Months.
1st Infantry						11	—
2nd	"					1*	3
3rd	"					21	1
4th	"					—	2
5th	"					21	1
6th	"					12*	1
7th	"					21	2
8th	"					3	2
9th	"					—*	1
10th	"					25	10
11th	"					27	4
12th	"					4*	1
13th	"					23	7
14th	"					—	—
15th	"					4*	3
16th	"					—	—
17th	"					21	9
18th	"					1*	8
19th	"					—	—
20th	"					5*	4
21st	"					11	9
22nd	"					4	2
23rd	"					7*	5
24th	"					22	9
25th	"					—	10
26th	"					4	6
27th	"					7	6
28th	"					23	11
29th	"					7	11
30th	"					9	6
Total						305	2

Average of 30 wing officers with their present regiments, 10 years and 2 months.

* These officers (who belong to the cadres of these regiments) had served several years with the corps previous to their last rejoining them from other employment.

SERVICE of Adjutants of Bombay Infantry with their present Corps and as Adjutants.

		With Regiment.		As Adjutants.	
		Years.	Months.	Years.	Months.
1st Infantry	-	1	2	1	2
2nd "	-	13	1	3	8
3rd "	-	2	6	2	6
4th "	-	6	8	5	2
5th "	-	—	5	—	5
6th "	-	3	—	3	—
7th "	-	11*	2	11	—
8th "	-	3	3	3	3
9th "	-	11*	5	11	5
10th "	-	2	3	2	3
11th "	-	11	2	5	10
12th "	-	14	3	7	10
13th "	-	2	11	2	11
14th "	-	6	3	6	3
15th "	-	7	7	5	8
16th "	-	6	4	5	1
17th "	-	Vacant			
18th "	-	2	6	—	3
19th "	-	15	8	9	7
20th "	-	17	6	7	10
21st "	-	3	9	3	9
22nd "	-	5	—	3	6
23rd "	-	5	10	4	10
24th "	-	3	8	2	10
25th "	-	16	5	3	11
26th "	-	10	11	7	5
27th "	-	3	4	3	4
28th "	-	8	11	7	6
29th "	-	6	5	6	5
30th "	-	4	4	4	4
Total	-	207	8	142	11

Average of 29 adjutants, 7 years 2 months with their present regiments, and 4 years 11 months as adjutants.

* These officers (who belonged to the cadres of these regiments) had served some time with these corps previous to their last rejoining them from other employment.

SERVICE of Quartermasters of Bombay Infantry with their present Corps and as Quartermasters.

				With Regiment.		As Quartermasters.	
				Years.	Months.	Years.	Months.
1st Infantry	-	-	-	17	6	10	—
2nd "	-	-	-	7	8	1	11
3rd "	-	-	-	5	6	5	6
4th "	-	-	-	10	7	10	3
5th "	-	-	-	—	5	—	5
6th "	-	-	-	9	—	5	8
7th "	-	-	-	3	7	3	—
8th "	-	-	-	17	6	4	1
9th "	-	-	-	11	2	11	2
10th "	-	-	-	17	6	8	10
11th "	-	-	-	5	4	4	6
12th "	-	-	-	7	5	1	2
13th "	-	-	-	12	6	6	3
14th "	-	-	-	4*	1	4	1
15th "	-	-	-	3	8	2	11
16th "	-	-	-	—	—	—	—
17th "	-	-	-	9	7	7	7
18th "	-	-	-	14	2	11	—
19th "	-	-	-	8	7	7	7
20th "	-	-	-	4*	10	4	10
21st "	-	-	-	7	10	6	11
22nd "	-	-	-	12	6	4	11
23rd "	-	-	-	9	10	9	10
24th "	-	-	-	3	11	3	11
25th "	-	-	-	4	11	4	11
26th "	-	-	-	3	7	3	7
27th "	-	-	-	3	5	3	5
28th "	-	-	-	3	3	2	9
29th "	-	-	-	13	7	4	1
30th "	-	-	-	2	10	2	10
Total	-	-	-	236	3	157	11

Average of 30 quartermasters 7 years 10 months with their present regiments and 5 years 3 months as quartermasters.

* These officers (who belonged to the cadres of these regiments) had served some time with these corps previous to their last rejoining them from other employment.

MEMORANDUM of the average Length of Service of Officers with their Regiments and in their Appointments in the Cavalry and Infantry of the Bombay Army.

BOMBAY CAVALRY.

	Commandants.	Years.	Months.
With their regiments	-	7	2
As commandants	-	6	6

Seconds-in-Command.

With their regiments	-	12	7
As second-in-command	-	5	10

Adjutants.

With their regiments	-	7	4
As adjutants	-	6	8

2nd and 3rd Squadron Officers.

With their regiments	-	9	8
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BOMBAY INFANTRY.

Commandants.

With their regiments	-	8	6
* As commandants	-	4	8

Seconds-in-Command.

With their regiments	-	12	8
As second-in-command	-	5	0

* The late retirements which have caused vacancies in the commands of regiments have brought down the average considerably.

Wing Officers.

	Years.	Months.
With their regiments -	10	2

Adjutants.

With their regiments -	7	2
As adjutants -	4	11

Quartermasters.

With their regiments -	7	10
As quartermasters -	5	3

OFFICERS RETURNS.

No. 1106 A., dated Simla, the 9th April 1875.

FROM Colonel T. Rattray, C.B., C.S.I., Officiating Deputy Adjutant-General, to Colonel H. K. Burne, C.B., Secretary to the Government of India, Military Department.

IN compliance with the request contained in your letter, No. 177 (Organization, Native Army), dated the 3rd ultimo, I have the honor to transmit herewith the returns therein called for showing the average length of service of officers with their present regiments and in the appointments which they now hold in the Cavalry and Infantry Corps of the Bengal Army.

SERVICE of Commandants of Bengal Cavalry on 1st January 1875 with their present Regiments, and as Commandants.

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiments.		In Command.		
	Years.	Months.	Years.	Months.	
Colonel W. R. E. Alexander, 1st Bengal Cavalry.	11	—	7	5	On furlough.
Lieutenant-Colonel O. Wilkinson, 2nd Bengal Cavalry.	5	—	5	—	—
Colonel G. W. M. Hall, C.B., 3rd Bengal Cavalry.	28	10	17	3	—
Colonel G. C. Hankin, 4th Bengal Cavalry.	8	5	8	5	—
Lieutenant-Colonel C. J. S. Gough, 5th Bengal Cavalry.	10	7	10	7	—
Colonel J. F. Richardson, 6th Bengal Cavalry.	24	11	20	9	On furlough.
Colonel L. J. Farquharson, 7th Bengal Cavalry.	7	4	7	4	—
Colonel W. J. Ward, 8th Bengal Cavalry.	9	7	3	3	—
Lieutenant-Colonel H. L. Campbell, 9th Bengal Cavalry.	10	4	10	4	—
Colonel C. H. Palliser, 10th Bengal Cavalry.	15	8	15	8	—
Lieutenant-Colonel H. H. Gough, 12th Bengal Cavalry.	7	5	7	5	—
Major R. C. Low, 13th Bengal Cavalry.	16	9	3	4	On furlough.
Colonel J. I. Murray, 14th Bengal Cavalry.	16	6	16	6	—
Major G. A. Prendergast, 15th Bengal Cavalry.	10	5	7	6	On furlough.
Captain R. Topham, 16th Bengal Cavalry.	14	8	14	8	—
Lieutenant-Colonel F. W. Graham, 17th Bengal Cavalry.	2	—	2	—	—
Colonel F. H. Smith, 18th Bengal Cavalry.	16	4	16	4	On furlough.
Lieutenant-Colonel W. Fane, 19th Bengal Cavalry.	15	—	15	—	—
Total	230	9	188	9	

Average of 18 commandants 12 years and 10 months with present regiments and 10 years and 6 months as commandants.

SERVICE of Seconds-in-Command of Bengal Cavalry Regiments on 1st January 1875 with their present Regiments and as Seconds-in-Command.

Rank, Names, and Corps.	Length of Service.				Remarks.
	In Regiment.		As Second in Com- mand.		
	Years.	Months.	Years.	Months.	
Lieutenant-Colonel R. Jenkins, 1st Bengal Cavalry.	7	—	7	—	Officiating Com- mandant.
Major C. W. Campbell, 2nd Bengal Cavalry.	10	5	4	—	—
Lieutenant-Colonel C. F. Packe, 3rd Bengal Cavalry.	15	1	10	7	On furlough.
Major M. M. Prendergast, 4th Bengal Cavalry.	11	5	11	—	—
Major H. R. Osborn, 5th Bengal Cavalry.	20	—	8	1	—
Major G. A. A. Baker, 6th Bengal Cavalry.	12	9	3	9	Officiating Com- mandant.
Lieutenant-Colonel F. C. J. Brownlow, 7th Bengal Cavalry.	9	8	9	8	—
Captain H. Chapman, 8th Bengal Cavalry.	12	8	3	2	—
Major H. T. Oldfield, 9th Bengal Cavalry.	10	10	10	10	—
Lieutenant-Colonel A. T. Armstrong, 10th Bengal Cavalry.	10	10	10	10	—
Major R. E. Boyle, 11th Bengal Cavalry.	7	—	4	4	Officiating Com- mandant.
Colonel P. S. Yorke, 12th Bengal Cavalry.	12	2	6	6	—
Captain W. H. Macnaghten, 13th Bengal Cavalry.	6	7	3	4	Officiating Com- mandant.
Lieutenant-Colonel R. Chalmers, 14th Bengal Cavalry.	16	3	11	—	On furlough.
Major W. Musgrave, 15th Bengal Cavalry.	14	3	7	6	Officiating Com- mandant.
„ J. Upperton, 16th Bengal Cavalry.	2	—	2	—	—
„ T. J. Watson, 17th Bengal Cavalry.	15	8	9	9	On furlough.
Captain T. R. Davidson, 18th Bengal Cavalry.	14	7	1	9	Officiating Com- mandant.
Lieutenant-Colonel H. Melvill, 19th Bengal Cavalry.	9	2	9	2	—
Total	218	4	134	3	

Average of 19 seconds-in-command 11 years and 6 months with present regiments and 7 years and 1 month as second-in-command.

SERVICE of Adjutants of Bengal Cavalry Regiments on 1st January 1875 with their present Regiments and as Adjutants.

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		As Adjutants.		
	Years.	Months.	Years.	Months.	
Captain A. R. Chapman, 1st Bengal Cavalry	11	9	11	9	Officiating Third Squad. Officer.
Captain C. E. Salkeld, 2nd Bengal Cavalry.	7	8	3	3	—
Lieutenant G. H. Elliott, 3rd Bengal Cavalry.	3	6	3	4	Officiating Third Squad. Officer.
Captain W. R. Hamilton, 4th Bengal Cavalry.	15	—	6	6	—
Captain J. P. D. Vanrenen, 5th Bengal Cavalry.	3	11	3	11	—
Captain H. A. Fletcher, 6th Bengal Cavalry.	12	3	3	2	On furlough.
Captain E. Hay, 7th Bengal Cavalry.	10	7	7	5	—
Lieutenant J. L. Aberigh-Mackay, 8th Bengal Cavalry.	4	8	4	8	—
Captain D. T. H. Sampson 9th Bengal Cavalry.	14	1	14	1	Officiating Third Squad. Officer.
Captain H. C. Greenaway, 10th Bengal Cavalry.	9	11	6	7	On furlough.
Captain G. R. J. Shakespear, 11th Bengal Cavalry.	9	10	7	5	Officiating Third Squad. Officer.
Captain M. J. Moore, 12th Bengal Cavalry.	5	10	5	10	—
Captain D. H. Thompson, 13th Bengal Cavalry.	8	10	6	—	—
Captain R. Eardley Wilmot, 14th Bengal Cavalry.	10	3	7	6	—
Lieutenant S. D. Turnbull, 15th Bengal Cavalry.	6	4	4	6	On furlough.
Captain A. W. R. Becher, 16th Bengal Cavalry.	7	6	5	7	—
Captain T. M. B. Glascock, 17th Bengal Cavalry.	15	9	9	9	On furlough.
Captain J. B. B. Dickson, 18th Bengal Cavalry.	9	2	1	9	Do.
Captain W. W. Biscoe, 19th Bengal Cavalry.	12	9	7	6	—
Tota - - -	179	7	117	6	

Average of 19 adjutants 9 years and 5 months with present regiments and 6 years and 2 months as adjutants.

SERVICE of 2nd and 3rd Squadron Officers of Bengal Cavalry with their present Regiments.

Rank, Names, and Corps.	Length of Service.		Remarks.
	With Regiment.		
	Years.	Months.	
Major G. C. Thomson, 2nd Squadron Officer, 1st Bengal Cavalry.	16	5	Officiating second-in-command.
Captain M. Clementi, 3rd Squadron Officer, 1st Bengal Cavalry.	9	3	Officiating in Judge Advocate General's Department.
Captain F. Knowles, 2nd Squadron Officer, 2nd Bengal Cavalry.	13	—	—
Captain H. C. Kemble, 3rd Squadron Officer, 2nd Bengal Cavalry.	11	3	On furlough.
Brevet-Major A. R. D. Mackenzie, 2nd Squadron Officer, 3rd Bengal Cavalry.	11	5	Officiating second-in-command.
Carried over			

Rank, Names, and Corps.	Length of Service.		Remarks.
	With Regiment.		
	Years.	Months.	
Brought forward -			
Major B. Cracroft, 3rd Squadron Officer, 3rd Bengal Cavalry.	14	6	On furlough.
Major E. H. C. Simpson, 2nd Squadron Officer, 4th Bengal Cavalry.	13	6	—
Captain F. P. W. Freeman, 3rd Squadron Officer, 4th Bengal Cavalry.	12	5	On furlough.
Captain H. A. Shakespear, 2nd Squadron Officer, 5th Bengal Cavalry.	12	3	—
Captain R. B. Graham, 3rd Squadron Officer 5th Bengal Cavalry.	8	3	—
Captain R. M. Jennings, 2nd Squadron Officer, 6th Bengal Cavalry.	11	10	Officiating second-in-command.
Captain E. H. E. Kauntze, 3rd Squadron Officer, 6th Bengal Cavalry.	8	—	Officiating 2nd Squadron Officer.
Lieutenant-Colonel C. H. Barchard, 2nd Squadron Officer, 7th Bengal Cavalry.	9	6	—
Captain H. C. Creak, 3rd Squadron Officer, 7th Bengal Cavalry.	10	10	—
Captain A. F. Lindsay, 2nd Squadron Officer, 8th Bengal Cavalry.	11	—	—
Captain J. A. McNeale, 3rd Squadron Officer, 8th Bengal Cavalry.	9	8	—
Captain T. Dayrell, 2nd Squadron Officer, 9th Bengal Cavalry.	15	8	—
Captain A. P. Palmer, 3rd Squadron Officer, 9th Bengal Cavalry.	5	3	With Duffla Field Force.
Captain O. Barnes, 2nd Squadron Officer, 10th Bengal Cavalry.	10	3	—
Captain A. England, 3rd Squadron Officer, 10th Bengal Cavalry.	15	3	—
Major A. H. Prinsep, 2nd Squadron Officer, 11th Bengal Cavalry.	3	3	Officiating second-in-command
Captain W. I. Bax, 3rd Squadron Officer, 11th Bengal Cavalry.	9	3	Officiating 2nd Squadron Officer
Captain H. A. McNair, 2nd Squadron Officer, 12th Bengal Cavalry.	9	6	On furlough.
Captain J. H. Green, 3rd Squadron Officer, 12th Bengal Cavalry.	7	7	Officiating 2nd Squadron Officer.
Captain C. R. Pennington, 2nd Squadron Officer, 13th Bengal Cavalry.	14	2	Officiating second-in-command.
Captain H. E. Ryves, 3rd Squadron Officer, 13th Bengal Cavalry.	12	6	Officiating 2nd Squadron Officer.
Captain R. C. W. Mitford, 2nd Squadron Officer, 14th Bengal Cavalry.	7	6	—
Captain C. S. De F. Roche, 3rd Squadron Officer, 14th Bengal Cavalry.	5	3	—
Major J. Angelo, 2nd Squadron Officer, 15th Bengal Cavalry.	5	—	Officiating second-in-command.
Major E. D. H. Vibert, 3rd Squadron Officer, 15th Bengal Cavalry.	7	2	Officiating 2nd Squadron Officer.
Captain R. M. Clifford, 2nd Squadron Officer, 16th Bengal Cavalry.	11	—	—
Captain G. C. Ross, 3rd Squadron Officer, 16th Bengal Cavalry.	6	7	On furlough.
Major G. H. W. Hoggan, 2nd Squadron Officer, 17th Bengal Cavalry.	14	5	Officiating second-in-command.
Captain E. G. Newnham, 3rd Squadron Officer, 17th Bengal Cavalry.	11	—	Officiating 2nd Squadron Officer.
Captain H. C. Marsh, 2nd Squadron Officer, 18th Bengal Cavalry.	14	7	Officiating second-in-command.
Captain R. Wheeler, 3rd Squadron Officer, 18th Bengal Cavalry.	9	8	Officiating 2nd Squadron Officer.
Captain A. G. Owen, 2nd Squadron Officer, 19th Bengal Cavalry.	2	—	—
Captain W. Loch, 3rd Squadron Officer, 19th Bengal Cavalry.	9	10	On furlough.
Total	389	9	

Average of 38 second and third squadron officers with their present regiments 10 years and 3 months.

SERVICE of Commandants of Bengal Native Infantry Regiments with their Corps and as
Commandants.

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		In Command.		
	Years.	Months.	Years.	Months.	
Colonel J. R. McMullin, 1st Native Infantry	8	4	7	10	—
„ W. B. Shawe, 2nd Native Infantry	10	8	1	9	—
„ G. A. St. P. Fooks, 3rd Native Infantry.	9	9	7	5	—
Colonel H. C. Anderson, 4th Native Infantry	3	2	3	2	—
Lieutenant-Colonel W. J. P. Barlow, 5th Native Infantry.	11	—	1	10	—
Colonel G. Holroyd, 6th Native Infantry -	36	3	8	8	—
Lieutenant-Colonel F. J. Stephenson, 7th Native Infantry.	10	5	2	10	—
Colonel T. A. Carey, 8th Native Infantry -	3	5	3	5	—
Lieutenant-Colonel W. H. Hawes, 9th Native Infantry.	28	1	—	2	—
Colonel C. Lyons Montgomery, 10th Native Infantry.	33	2	7	2	—
Colonel C. F. G. Lamb, 11th Native Infantry	—	10	—	10	On furlough.
„ H. B. Stevens, 12th Native Infantry	16	9	16	9	—
„ H. King, 13th Native Infantry -	13	2	13	2	On furlough.
„ C. C. G. Ross, 14th Native Infantry	13	7	13	7	Do.
Lieutenant-Colonel R. Barter, 15th Native Infantry.	12	11	12	11	—
Lieutenant-Colonel W. B. Girdlestone, 16th Native Infantry.	12	—	3	5	—
Colonel J. Marquis, 17th Native Infantry. -	16	6	6	—	—
Major W. Winson, 18th Native Infantry -	13	7	13	7	—
Lieutenant-Colonel J. F. Stafford, 19th Native Infantry.	17	5	17	5	—
Lieutenant-Colonel R. G. Rogers, 20th Native Infantry.	13	4	3	2	On furlough.
Colonel J. C. Thelwall, 21st Native Infantry.	13	8	13	8	—
Colonel J. J. O'Bryen, 22nd Native Infantry.	10	3	2	3	On furlough.
Major A. A. Currie, 23rd Native Infantry -	11	—	4	2	—
Colonel G. N. Cave, 24th Native Infantry -	17	5	17	5	On furlough.
„ H. D. Manning 25th Native Infantry.	6	—	6	—	—
Lieutenant-Colonel J. Williamson, 26th Native Infantry.	17	—	17	—	—
Colonel J. Doran, 27th Native Infantry -	17	5	17	5	—
„ J. Smith, 28th Native Infantry -	6	11	1	10	—
Lieutenant-Colonel J. J. H. Gordon, 29th Native Infantry.	13	7	13	7	—
Lieutenant-Colonel T. W. R. Boisragon, 30th Native Infantry.	13	4	13	4	—
Colonel E. G. Langmore, 31st Native Infantry.	5	8	—	1	—
Colonel W. D. Morgan, 32nd Native Infantry.	15	1	15	1	—
Lieutenant-Colonel E. H. Langmore, 33rd Native Infantry.	17	—	17	—	On furlough.
Colonel R. P. Anderson, 34th Native Infantry.	13	3	13	3	—
Colonel J. L. Nation, 35th Native Infantry	3	5	3	5	On furlough.
„ P. G. Scot, 36th Native Infantry -	13	—	7	8	—
„ J. Nisbett, 37th Native Infantry -	14	8	14	8	On furlough.
„ G. W. Fraser, 39th Native Infantry.	12	8	12	8	—
Lieutenant-Colonel E. Dandridge, 40th Native Infantry.	16	6	16	6	On furlough.
Colonel H. S. Obbard, 41st Native Infantry	13	4	13	4	—
Lieutenant-Colonel J. P. Sherrieff, 42nd Native Infantry.	3	2	1	4	—
Carried over					

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		In Command.		
	Years.	Months.	Years.	Months.	
Brought forward - -					
Lieutenant-Colonel C. D. S. Clarke, 43rd Native Infantry.	8	6	2	9	—
Colonel J. M. Nuttall, 44th Native Infantry	6	10	2	8	—
„ C. B. Basden, 45th Native Infantry	9	5	4	1	On furlough.
„ J. S. Rawlins, 1st Goorkhas	10	5	6	4	—
„ H. T. Macpherson, 2nd Goorkhas	13	10	13	10	—
„ A. Paterson, 3rd Goorkhas	10		2	9	—
Lieutenant-Colonel J. A. Tytler, 4th Goorkhas.	11	2	11	2	On furlough.
Total - -	608	10	410	4	

Average of 48 commandants of Native Infantry regiments with their present corps 12 years and 8 months, and 8 years and 6 months as commandants.

SERVICE of Seconds-in-Command of Infantry Regiments with their present Corps and as Seconds-in-Command.

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		As Second-in-Command.		
	Years.	Months.	Years.	Months.	
Lieutenant-Colonel F. J. Craigie, 1st Native Infantry.	25	9	3	8	—
Lieutenant-Colonel F. A. Dickins, 2nd Native Infantry.	4	9	9	9	On furlough.
Colonel R. T. Leigh, 3rd Native Infantry	7	3	7	3	Do.
Lieutenant-Colonel F. Duffin, 4th Native Infantry.	5	7	5	7	—
Major E. Venour, 5th Native Infantry	3	1	1	10	—
Colonel W. Q. Fogson, 6th Native Infantry	35	4	9	8	—
Major H. R. B. Worsley, 7th Native Infantry.	21	10	2	10	—
Lieutenant-Colonel A. Taylor, 8th Native Infantry.	11	11	11	11	—
Lieutenant-Colonel T. E. Webster, 9th Native Infantry.	26	8	—	2	—
Captain R. F. Firth, 10th Native Infantry	19	7	1	—	—
Major P. H. F. Harris, 11th Native Infantry.	2	10	2	9	—
Colonel R. H. Price, 12th Native Infantry	13	6	13	6	—
Lieutenant-Colonel R. S. Moseley, 13th Native Infantry.	6	7	6	7	Officiating commandant.
Major L. H. Williams, 14th Native Infantry	10	7	—	3	Do.
Colonel G. H. Thompson, 15th Native Infantry.	5	3	5	3	—
Major F. B. Foote, 16th Native Infantry	9	8	4	6	On furlough.
Colonel F. G. Stainforth, 17th Native Infantry.	6	—	6	—	Do.
Major F. Allen, 18th Native Infantry	18	3	6	7	Do.
Lieutenant-Colonel J. Ruggles, 19th Native Infantry.	12	5	12	5	—
Major H. W. Gordon, 20th Native Infantry	15	3	3	2	Officiating commandant.
Carried over					

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		As Second-in-Command.		
	Years.	Months.	Years.	Months.	
Brought forward - - -					
Lieutenant-Colonel J. Hudson, 21st Native Infantry.	7	3	7	3	—
Lieutenant-Colonel B. T. Stafford, 22nd Native Infantry.	15	2	—	9	On furlough.
Major H. Fellowes, 23rd Native Infantry -	3	1	3	1	—
Lieutenant-Colonel F. B. Norman, 24th Native Infantry.	6	10	6	10	Officiating com- mandant.
Major J. W. Hoggan, 25th Native Infantry	17	5	17	5	—
Lieutenant-Colonel C. M. Longmore, 26th Native Infantry.	11	8	11	8	On furlough.
Lieutenant-Colonel F. D. Ogilvie, 27th Native Infantry.	11	—	—	—	Do.
Lieutenant-Colonel W. C. Hamilton, 28th Native Infantry.	8	4	1	10	—
Lieutenant-Colonel G. G. Cunliffe, 29th Native Infantry.	5	8	5	8	—
Major R. D. Campbell, 30th Native In- fantry.	11	—	—	1	—
Major H. L. C. Bernard, 31st Native In- fantry.	9	8	—	1	—
Lieutenant-Colonel G. A. Williams, 32nd Native Infantry.	6	2	6	2	—
Major T. W. Rutherford, 33rd Native Infantry.	10	1	—	—	On furlough.
Lieutenant-Colonel C. C. Dandridge, 34th Native Infantry.	15	10	15	10	Do.
Major G. C. Rowcroft, 35th Native Infantry	12	8	3	5	—
Lieutenant-Colonel A. A. Bruce, 37th Native Infantry.	9	8	—	10	Officiating com- mandant.
Lieutenant-Colonel H. N. Hodgson, 38th Native Infantry.	10	3	10	3	Do.
Lieutenant-Colonel H. M. Wemyss, 39th Native Infantry.	7	8	7	8	—
Lieutenant-Colonel E. H. Scott, 40th Native Infantry.	7	—	7	—	Officiating com- mandant.
Lieutenant-Colonel T. Taylor, 41st Native Infantry.	4	10	4	10	On furlough.
Lieutenant-Colonel A. Tulloch, 42nd Native Infantry.	1	5	1	4	—
Lieutenant-Colonel A. Cory, 44th Native Infantry.	1	10	1	10	—
Major F. M. Armstrong, 45th Native In- fantry.	10	6	4	—	Officiating com- mandant.
Lieutenant-Colonel E. B. Clay, 1st Goorkhas	8	10	6	4	On furlough.
„ „ D. Macintyre, 2nd Goorkhas.	16	1	14	8	—
Lieutenant-Colonel H. H. Lyster, 3rd Goorkhas.	11	4	2	9	Ditto.
Lieutenant-Colonel J. P. Turton, 4th Goorkhas.	10	8	7	—	Officiating com- mandant.
Total - - -	513	1	253	4	

Average of 47 seconds-in-command of infantry with their present regiments 10 years and 11 months, as seconds-in-command 5 years and 4 months.

LENGTH of Service with their present Regiments of Wing Officers of Bengal Infantry.

Rank, Names, and Corps.	Length of Service.		Remarks.
	With Regiment.		
	Years.	Months.	
Major L. H. P. de H. Larpent, 1st Native Infantry.	7	6	—
Major T. N. Baker, 2nd Native Infantry -	—	2	On furlough.
Colonel R. Blair, 3rd Native Infantry -	19	1	Officiating commandant.
Major W. C. Mitchel, 4th Native Infantry -	11	4	On furlough.
Captain H. A. Lewes, 5th Native Infantry -	6	—	—
„ R. H. Inglis, 6th Native Infantry -	16	4	—
„ F. C. W. Drummond, 7th Native Infantry.	10	5	Officiating quartermaster.
Major R. Smith, 8th Native Infantry -	8	—	On furlough.
Captain F. F. J. Toke, 9th Native Infantry -	17	8	—
„ W. D. Palmer, 10th Native Infantry -	1	3	—
Major C. M. Bushby, 11th Native Infantry -	4	—	—
„ W. Macdonald, 12th Native Infantry -	9	7	On furlough.
„ W. Playfair, 13th Native Infantry -	6	7	Officiating second-in-command.
Captain F. H. Woodgate, 14th Native Infantry	12	1	On furlough.
Major G. R. Hennessy, 15th Native Infantry -	6	—	—
„ W. G. Cubitt, 16th Native Infantry -	2	10	Officiating second-in-command.
„ R. J. Walker, 17th Native Infantry -	13	2	On furlough.
„ H. De Brett, 18th Native Infantry -	6	7	Officiating second-in-command.
„ A. Copland, 19th Native Infantry -	6	11	On furlough.
„ J. Bartleman, 20th Native Infantry -	14	11	Do.
„ J. M. Stewart, 21st Native Infantry -	4	10	Do.
Captain C. H. Bridges, 22nd Native Infantry -	14	11	Officiating commandant.
„ A. D. Anderson, 23rd Native Infantry	9	3	On furlough.
Lieutenant-Colonel E. J. McNair, 24th Native Infantry.	2	2	Officiating as Deputy Assistant Adjutant-General for Musketry.
Lieutenant-Colonel N. Barton, 25th Native Infantry.	12	2	—
Major M. G. Smith, 26th Native Infantry -	10	10	On furlough.
Captain H. H. Birch, 27th Native Infantry -	14	11	Officiating second-in-command.
„ G. S. Hills, 28th Native Infantry -	14	4	—
„ E. Beddy, 29th Native Infantry -	17	4	—
„ H. W. Webster, 30th Native Infantry	14	8	—
„ F. Tweddell, 31st Native Infantry -	10	4	—
Major T. N. Walker, 32nd Native Infantry -	8	—	—
Captain S. C. MacTier, 33rd Native Infantry -	9	6	Officiating second-in-command.
Major G. J. Pasley, 34th Native Infantry -	10	11	Do.
„ G. V. Fosbery, 35th Native Infantry -	3	5	—
Lieutenant-Colonel R. D. Griffin, 36th Native Infantry.	5	7	Officiating second-in-command.
Captain F. A. Montriou, 37th Native Infantry	13	7	Do.
Major H. L. A. Tottenham, 38th Native Infantry.	13	1	Do.
Captain F. Gellie, 39th Native Infantry -	16	10	—
„ H. Morton, 40th Native Infantry -	14	10	Officiating second-in-command.
Major W. C. B. Ryan, 41st Native Infantry -	10	11	Do.
Captain R. A. Wauchope, 42nd Native Infantry.	—	1	—
Captain H. M. Evans, 43rd Native Infantry -	3	10	Officiating second-in-command.
Major E. Lightfoot, 44th Native Infantry -	12	8	—
Captain A. D. C. Inglis, 45th Native Infantry	10	6	—
Lieutenant-Colonel R. S. Hill, 1st Goorkhas -	18	—	Officiating second-in-command.
Captain A. Battye, 2nd Goorkhas -	15	8	—
„ G. C. Gregory, 3rd Goorkhas -	12	6	—
Major F. F. Rowcroft, 4th Goorkhas -	8	11	Officiating second-in-command.
Total - - -	495	—	

Average length of service with their present regiments of 49 wing officers 10 years and 1 month.

SERVICE of Adjutants of Bengal Infantry with their present Corps and as Adjutants.

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		As Adjutant.		
	Years.	Months.	Years.	Months.	
Lieutenant J. A. Miley, 1st Native Infantry	5	6	3	2	—
Captain J. A. D. Gordon, 2nd Native Infantry.	5	—	4	2	Offg. wing officer.
Captain G. J. Skinner 3rd Native Infantry	9	10	1	6	Officiating station staff officer, Eastern Frontier District.
„ A. B. Douglas, 4th Native Infantry	10	4	10	4	Offg. wing officer.
Captain T. D. Madden, 5th Native Infantry	10	11	10	10	Offg. wing officer, 20th Native Infantry.
„ A. G. Handcock, 6th Native Infantry.	15	9	13	9	—
Lieutenant E. C. Hamilton, 7th Native Infantry.	5	—	3	7	On furlough.
Captain C. J. Walker, 8th Native Infantry -	12	3	5	3	Offg. wing officer.
Lieutenant A. McL. Mills, 10th Native Infantry.	4	11	—	9	—
Captain H. G. Becher, 11th Native Infantry.	6	—	2	9	—
„ A. Oldham, 12th Native Infantry -	4	7	4	7	—
„ W. M. Meacham, 13th Native Infantry.	3	9	3	9	—
Captain J. Cook, 14th Native Infantry	11	1	5	—	Offg. wing officer and quartermaster.
„ R. E. S. Smith, 15th Native Infantry	5	8	5	8	On furlough.
„ A. B. Clare, 16th Native Infantry -	11	4	6	—	Do.
„ T. Dawes, 17th Native Infantry -	15	—	5	8	Offg. wing officer.
„ A. C. Toker, 18th Native Infantry -	12	—	7	1	Do.
Lieutenant D. E. Gouldsbury, 19th Native Infantry.	2	3	—	3	—
Captain G. M. D. Hill, 20th Native Infantry	9	—	1	10	Offg. second-in-command.
„ J. G. T. Carruthers, 21st Native Infantry.	9	5	6	7	—
Lieutenant G. J. Hare, 22nd Native Infantry	6	10	2	3	Offg. wing officer.
Captain H. Paterson, 23rd Native Infantry	8	7	2	7	On furlough.
„ E. Stedman, 24th Native Infantry -	7	7	5	—	Do.
„ W. V. Ellis, 25th Native Infantry -	5	2	4	10	—
„ A. Fitzgerald, 26th Native Infantry	13	5	9	8	Offg. second-in-command.
„ H. S. Marshall, 28th Native Infantry	13	11	1	9	—
Lieutenant F. R. C. Voyle, 29th Native Infantry.	6	10	4	10	On furlough.
Lieutenant W. G. C. Halket, 30th Native Infantry.	6	9	4	10	Do.
Captain E. W. Smyth, 31st Native Infantry	8	4	3	4	—
„ A. C. W. Crookshank, 32nd Native Infantry.	6	2	6	2	On furlough.
Captain C. S. Pratt, 34th Native Infantry -	10	4	8	7	Do.
„ F. W. Nicolay, 35th Native Infantry	5	4	5	4	—
Lieutenant T. G. Thompson, 36th Native Infantry.	5	4	3	—	—
Lieutenant Sir C. H. Leslie, Bart., 37th Native Infantry.	4	5	1	9	Offg. wing officer.
Lieutenant T. H. Goldney, 38th Native Infantry.	5	5	4	8	—
Captain E. M. Forbes, 39th Native Infantry	4	10	4	10	—
Lieutenant H. D. Hutchinson, 40th Native Infantry.	5	4	3	10	—
Lieutenant H. M. Rose, 41st Native Infantry	5	4	3	11	—
„ A. K. Abbott, 42nd Native Infantry.	4	10	4	4	—
Carried over					

Rank, Names and Corps.	Length of Service.				Remarks.
	With Regiment.		As Adjutant.		
	Years.	Months.	Years.	Months.	
Brought forward					
Captain C. McD. Skene, 43rd Native Infantry.	3	1	1	5	—
Lieutenant R. K. Ridgeway, 44th Native Infantry.	—	7	—	7	—
Lieutenant T. F. Stillwell, 45th Native Infantry.	4	11	3	6	On leave.
Lieutenant G. F. Churchill, 1st Goorkhas	6	3	4	4	—
Captain S. E. Becher, 2nd Goorkhas	11	2	5	9	On furlough.
„ L. Smith, 3rd Goorkhas	5	10	2	9	—
„ J. Hay, 4th Goorkhas	12	9	4	—	—
Total	348	11	215	4	

Average of 46 Adjutants 7 years and 7 months with present regiments, and 4 years and 8 months as Adjutants.

SERVICE of Quartermasters of Infantry with their present Corps and as Quartermasters.

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		As Quartermaster.		
	Years.	Months.	Years.	Months.	
Captain G. R. Grylls, 1st Native Infantry -	5	9	3	2	—
Lieutenant B. Channer, 2nd Native Infantry	3	11	1	8	Offg. adjutant.
Captain D. J. Stewart, 3rd Native Infantry	1	8	1	8	On furlough.
„ H. E. Eliot, 4th Native Infantry -	6	2	6	2	Do.
„ H. T. Woodcock, 5th Native Infantry.	7	11	7	7	—
Lieutenant W. J. A. Birch, 6th Native Infantry.	5	8	—	1	—
Lieutenant J. Abercrombie, 7th Native Infantry.	6	7	5	—	On furlough.
Lieutenant C. M. Keighley, 8th Native Infantry.	5	3	3	8	—
Captain R. A. Price, 9th Native Infantry -	9	2	7	2	Offg. adjutant.
„ D. C. Hennessy, 10th Native Infantry.	6	—	6	—	On leave.
Captain J. Macnair, 11th Native Infantry -	9	3	2	9	On furlough.
„ H. S. Anderson, 12th Native Infantry.	10	1	7	5	Offg. wing officer.
Lieutenant E. H. Bingham, 13th Native Infantry.	6	4	5	9	—
Captain J. G. Maclean, 14th Native Infantry.	9	9	9	9	—
Lieutenant F. A. Remington, 15th Native Infantry.	5	3	4	—	—
Captain J. T. Whish, 16th Native Infantry	3	9	3	9	On furlough.
„ H. J. Barr, 17th Native Infantry -	6	4	5	6	—
Lieutenant W. H. Browne, 18th Native Infantry.	3	4	3	4	—
Lieutenant A. W. Jamieson, 19th Native Infantry.	—	2	—	2	—
Captain W. H. Meiklejohn, 20th Native Infantry.	10	8	1	9	—
Lieutenant G. H. C. Dyce, 21st Native Infantry.	5	8	4	4	On furlough.
Lieutenant A. S. McRae, 22nd Native Infantry.	3	9	2	3	—
Carried over - - -					

Rank, Names, and Corps.	Length of Service.				Remarks.
	With Regiment.		As Quartermaster.		
	Years.	Months.	Years.	Months.	
Brought forward - -					
Lieutenant S. V. Gordon, 23rd Native Infantry.	6	5	2	7	Offg. adjutant.
Lieutenant P. H. Wallerstein, 24th Native Infantry.	5	5	4	7	On furlough.
Lieutenant H. V. Hunt, 25th Native Infantry.	4	11	3	11	—
Lieutenant T. L. Lewis, 26th Native Infantry.	4	11	3	9	Offg. adjutant.
Lieutenant R. A. Swetenham, 27th Native Infantry.	6	6	3	7	Ditto.
Captain F. A. S. D'A. de St. Laurent, 28th Native Infantry.	6	6	5	10	On furlough.
Lieutenant R. N. Hanington 29th Native Infantry.	5	6	4	6	Do.
Lieutenant G. F. Young, 30th Native Infantry.	5	9	4	10	Offg. adjutant.
Lieutenant A. C. G. Lydiard, 31st Native Infantry.	5	10	3	9	—
Captain A. P. Samuells, 32nd Native Infantry.	9	4	3	8	Offg. adjutant.
Captain E. L. Stehelin, 33rd Native Infantry	6	11	6	—	Offg. wing officer.
Lieutenant E. S. Cooke, 34th Native Infantry.	6	11	5	10	Off. adjutant.
Lieutenant R. T. Hawkes, 35th Native Infantry.	6	3	1	9	—
Lieutenant E. H. Wilson, 36th Native Infantry.	4	—	3	—	On furlough.
Lieutenant J. Corse-Scott, 37th Native Infantry.	5	—	4	9	Offg. adjutant.
Captain A. W. Graham, 38th Native Infantry.	6	4	1	8	Offg. wing officer.
Captain J. H. Baldwin, 39th Native Infantry.	9	8	8	7	On furlough.
Captain R. O. Vyvyan, 40th Native Infantry.	—	4	—	4	—
Captain V. W. Tregear, 41st Native Infantry.	12	—	3	8	Offg. wing officer.
Lieutenant W. Brydon, 42nd Native Infantry.	6	—	4	2	Do.
Captain A. J. Iles, 43rd Native Infantry -	3	1	3	1	—
Lieutenant C. R. Macgregor, 44th Native Infantry.	—	3	—	3	—
Captain C. L. Woodruffe, 45th Native Infantry.	10	6	3	—	—
Captain C. Mercer, 1st Goorkhas -	12	2	—	9	—
Lieutenant W. Hill, 2nd Goorkhas -	3	6	2	9	Offg. adjutant.
Captain R. E. K. Money, 3rd Goorkhas -	8	11	6	8	—
„ G. W. Rogers, 4th Goorkhas -	6	—	4	—	—
Total - - -	301	4	194	2	

Average of 49 quartermasters 6 years and 2 months with present regiments, and 3 years and 11 months as quartermasters.

MEMORANDUM of the Average Length of Service of Officers with their Regiments, and in their Appointments in the Cavalry and Infantry of the Bengal Army.

BENGAL CAVALRY.

Commandants.

					Years.	Months.
With their regiments	-	-	-	-	12	10
As commandants	-	-	-	-	10	6
					—	—

Seconds-in-Command.

With their regiments	-	-	-	-	11	6
As seconds-in-command	-	-	-	-	7	1
					—	—

Adjutants.

With their regiments	-	-	-	-	9	5
As adjutants	-	-	-	-	6	2
					—	—

Second and Third Squadron Officers.

With their regiments	-	-	-	-	10	3
					—	—

BENGAL INFANTRY.

Commandants.

With their regiments	-	-	-	-	12	8
As commandants	-	-	-	-	8	6
					—	—

Seconds-in-Command.

With their regiments	-	-	-	-	10	11
As seconds-in-command	-	-	-	-	5	4
					—	—

Wing Officers.

With their regiments	-	-	-	-	10	1
					—	—

Adjutants.

With their regiments	-	-	-	-	7	7
As adjutants	-	-	-	-	4	8
					—	—

Quartermasters.

With their regiments	-	-	-	-	6	2
As quartermasters	-	-	-	-	3	11
					—	—

N.B.—In the foregoing returns, the period during which an officer was *officiating* in an appointment has been calculated as part of his service in that appointment in all cases in which he was subsequently confirmed in the appointment in question.

T. RATTRAY, Colonel,
Officiating Deputy Adjutant-General.

ENCLOSURES to LETTER No. 51 of 3rd March 1876.

PRÉCIS of CORRESPONDENCE and RETURNS received in reply to Military Department Letters addressed in February and March 1875 to the Adjutant-General in India, the Governments of Madras and Bombay, and the Lieutenant-Governor of the Punjab, asking for Opinion and Information—

- 1st, on certain points connected with the present system for the appointment and promotion of British and Native officers of the Native armies of the three Presidencies; and
- 2ndly, on the condition of the Native armies generally.

The circumstances which led to these inquiries are given at length and in their order in the Viceroy's note of the 8th February 1875.

In accordance with the order contained in the last paragraph of that note, the above-mentioned letters were addressed to the authorities named. All the replies have now (14th August) been received.

The information called for may be placed under two heads—

- I. Officers of the Native army.
- II. Rank and file of the Native army, the first being sub-divided—
 - (a.) British } Officers.
 - (b.) Native }

It will be convenient to take the divisions and sub-divisions of the subject of inquiry separately. With respect to the first division, namely, officers of the Native army, the Governor-General in Council said that there were several points in the present system of appointing and promoting officers on which he would be glad to have their Excellencies' opinion, and that doubtless there would be others connected with the subject on which they would desire to remark.

Eight subjects were indicated as of importance, and on them the following questions were put—

(a.) British officers.

- I.—Does the present mode of appointing British officers to the Staff Corps work well as respects providing officers for the Native army, and is it attended with injury to British regiments?

If the system is inconvenient, what alteration in it would his Excellency recommend?
His Excellency Lord Napier of Magdala.—His Excellency thinks that although there are some disadvantages connected with the present method of appointing officers to the Staff Corps, among which not the least important is the possibility that young officers who have served with British corps may acquire a distaste for service with Native troops, the system as a whole appears to work better than any other which has been proposed, and his Excellency does not therefore recommend any alteration in it.

There is very decided advantage in the early training obtained in the undeniably good school of a British regiment which without doubt does lead to a degree of efficiency and good tone of which there is no assurance in any system of direct appointment.

With respect to the effect of the system on British regiments, it seems probable that the withdrawal of so many junior officers must be attended with a degree of inconvenience, if not of positive injury to the interests of the regiment. Those deciding to join the Staff Corps cannot have much interest in the regiment, but they have, on the other hand, a direct interest in conducting themselves well while with it. At the immediate present the number withdrawn has been inconvenient. It is probable in future the demands on British regiments for officers will be moderate and regular.

His Excellency Sir Fred. Haines.—The British regiment as a source of supply of young officers for the Madras army is an absolute failure. There are at present no candidates. Young officers choosing an Indian career select other presidencies where the opportunity of civil employ is greater. Had young officers no views beyond military duty, no doubt there would be a fair proportion of candidates for the Madras army.

The effect of the present system on British regiments is prejudicial. The young officers in training do not care for their regiments; the regiments do not care for them. The constant coming and going of young officers is bad for the men, who have no great respect for them. In time of war British regiments could not be called on to give up their subalterns and the supply would fail at a critical moment. Sir Fred. Haines has never yet heard a commanding officer say a good word for the system, but one and all condemn it from their regimental point of view.

His Excellency finds it difficult, however, to suggest a better training ground than British regiments, which, as being inadequate, should be supplemented by a proportion of direct appointments, "perhaps an extension of the Indian cadet class would be the better plan?"*

His Excellency Lord Hobart.—His Excellency expresses a general concurrence in all the replies given by Sir Fred. Haines; says "nothing can be less satisfactory as regards the most important question that can affect an army, the system under which it is officered, than the present condition of the army of this presidency. We cannot even obtain the number of junior officers required to complete the number of European officers now allotted to each regiment."

Hon. Mr. Robinson.—Entirely concurs in Sir Fred. Haines' opinion. "The early training of young officers with European soldiery is not calculated to awaken that respect for and sympathy with the Native soldiery or confidence in them which was an important element of strength under our former organization: in nine cases out of ten these necessary conditions are reversed." He recommends direct cadetships to the Indian army, parents being deterred through fear of expense from sending their sons into the service through the channel of British regiments.

* Sir F. Haines is understood to mean an increase to the number of Secretary of State's nominations of Indian cadets to Sandhurst.

Hon. Mr. Ellis.—Entirely concurs with Sir Fred. Haines.

His Excellency Sir C. Staveley.—The system has worked well. A very superior body of young officers have joined the Staff Corps and are working creditably, but are said to have a hankering for ex-regimental employ. His Excellency believes the system is indirectly injurious to British regiments, which lose many of their best young officers, *e.g.*, in ten years 21 young officers left the 108th Foot for the Staff Corps.

His Excellency recommends either direct cadetships to the Indian service to be attached for a certain time to British cavalry or infantry regiments, or an Indian Military College, or preferably an enlargement of Sandhurst, with a two years' course and choice of service according to standing in pass list;—subsequent exchanges between officers under field rank being, as now, allowed.

His Excellency Sir P. Wodehouse.—Expresses no opinion on this point.

Hon. Mr. Rogers.—Gives no opinion beyond remarking that “whatever system of appointment to the Indian army may be followed, I am clearly of opinion that all young officers, both of the British and Indian armies, should be for a certain time trained together at Sandhurst or some similar institution.”

Hon. Mr. Gibbs.—Gives no direct opinion as to the working of the present system, but recommends the establishment of a Military College in England, in which all cadets chosen for the Indian army should be educated for two years, in view to promoting *esprit de service*. Offers no opinion on the mode of selection, but thinks provision should be made for sons and nephews of officers of the Indian services. The cadets on arrival to be attached to Native not British regiments, “and kept there for two years to learn not only their duty but the character and “habits of the men, and then let them be posted to the regiment in which they are eventually “to rise.”

II.—Is it possible under the present system to retain and advance officers in the same regiments with due regard to the claims of other officers, and should not some regulation on the subject be laid down in order that the procedure in making promotions may be based on uniform principles, and not liable to change according to the views of each Commander-in-Chief?

If such regulations are desirable, his Excellency is requested to suggest a rough draft.

His Excellency Lord Napier of Magdala.—His Excellency believes it possible to “advance officers in the same regiment”—that is, to preserve regimental succession as a rule, with due regard to the claims of other officers, and that regulations are certainly required in order that the procedure in making promotions may be based on uniform principles.

In the old Indian army, though regimental seniority was secured, there was much army supersession outside the corps which cannot possibly take place under the Staff Corps system. On the same principle there is no legitimate ground for complaint if under the latter system there is disparity of regimental position between two officers of equal army standing. At present, owing to various circumstances, not permanent in their nature, there has been more disparity than is desirable. A draft of rules is proposed which will, if adhered to, remedy this. [The foregoing remarks refer chiefly to supersession outside regiments; the following to the retention and advancement of officers in their regiments.] Under the existing system by which there are still unemployed but meritorious officers, promotion by regimental succession, though invaluable as a rule, cannot in every case be followed without injustice, as such officers may have a claim to a vacancy in a regiment superior to that of the next for promotion. In the interests then of the service and the regiment, they should be restored to the regimental establishment. Such cases must be treated on their merits.

The military education of the present day secures the service from the rise of actually incompetent officers to the higher positions, but in individual cases discretionary power should be vested in the Commander-in-Chief to delay an officer's regimental rise. Wing officers declared, on sufficient authority, incompetent to command their corps should be placed on the pension list if they cannot be otherwise provided for.

To secure a flow of regimental promotion his Excellency proposes that attainment to the rank of colonel in Staff Corps, *i.e.*, 31 years' service, shall involve vacation of regimental employment, subject to a further appointment for a term of five years, by which time the officer would be 55 years old—the age of civil superannuation. Local officers to vacate after five years' rank as substantive lieutenant-colonels, or the attainment of colonel's allowances.

The rules for regulating regimental promotion are in Appendix A.

A return of the present length of service of all officers in regimental employ in the three armies on the 1st April 1875 is in Appendix P.

His Excellency Sir F. Haines.—The disbandment of 16 regiments and the reduction of officers in the remainder has created such a supernumerary list as renders it impossible in the Madras army to retain and advance officers in the same regiment. The claims of supernumerary officers have always been considered, and the Secretary of State's orders, that appointments are to be regulated by substantive rank consistent with claims, service, &c., have always been adhered to as closely as possible, while every effort, compatible with that general principle, is made to retain officers with their old cadre regiments. Under existing conditions he sees no better plan for adoption, but would consider it most difficult to draft a code of regulations governing promotion on this system.

His Excellency Lord Hobart.—“The present system” (referring in part to the withdrawal of officers from regimental for civil duties) “does not allow of European officers remaining long enough with the regiment to obtain a hold upon the confidence and attachment of their men. His Excellency the Commander-in-Chief has indeed shown that every endeavour is made to keep the officers to their regiments; but the regulations of the Staff Corps are evidently such that those efforts are of very serious or comprehensive avail.”

The officers should be permanently attached to their regiments ; but "until the present Staff Corps system has been broken up by judicious arrangements and by lapse of time, this change cannot be completely made."

Hon. Messrs. Robinson and Ellis.—Entirely agree with Sir Fred. Haines.

His Excellency Sir C. Staveley.—It is not possible without great injustice to the claims of temporarily unemployed but meritorious officers, *e.g.*, staff officers whose tenure has expired, whose exclusion would be injurious to the service. His Excellency would lay down no hard and fast rule to meet such cases, but leave it to commanders-in-chief to exercise their discretion. Seniority tempered by fitness has guided selection in Bombay. "The general idea that officers are too often changed about from regiment to regiment is fallacious. The system, however, of bringing in officers from the unemployed list or from other regiments to officiate is very objectionable, * * * but under the present circumstances of the service this cannot be avoided."

His Excellency Sir P. Wodehouse.—His Excellency says: "The universal complaint is * * * that under the present system of promotion the European officers are not sufficiently acquainted with their men." Recommends that, subject to the proper complement of officers being fixed, it should be understood that their promotion would be regimental, and that when employed on the army staff they would be seconded.

The Hon. Messrs. Rogers and Gibbs.—Express no opinion on this point.

III.—Does it often happen that senior officers are serving under the orders of juniors in Native regiments, and if this is the case and inconvenience has arisen, how is it to be avoided under the Staff Corps system of promotion? How many cases of the kind are there at present?

His Excellency Lord Napier of Magdala.—A detail of the cases is given in Appendix B. They are 42 in number, "but do not seem to be of sufficient importance to warrant, on their account, the condemnation of the present organisation." The cases are in process of diminution, and many will disappear when, under the system of promoting local officers to field rank, officers of the Staff Corps recover their relative position. Some cases are due to the orders of the Government of India for the regimental employment of unemployed officers. In rare cases, some such supersession cannot be avoided, but they will be by no means as numerous as those resulting from exchanges in British regiments or the action of brevet rank given for field service.

His Excellency Sir Fred. Haines.—Only two such cases have occurred in the Madras army, and they arose from want of qualification in those superseded. The clashing of rank has been carefully avoided as infallibly detrimental to discipline. "Situated as this army is with regard to its supernumerary list and under the Staff Corps system of promotion, an officer cannot expect to rise as he did before in his regiment, regimentally."

No remarks by the Government of Madras.

His Excellency Sir C. Staveley.—"Only one such instance has occurred in this army."

No remarks by the Government of Bombay.

IV.—Is the present proportion of senior to junior British officers in the Native army attended with injury to that army ; and is there a sufficient number of young officers coming on?

His Excellency Lord Napier of Magdala.—It is detrimental to general efficiency, as it necessitates the employment of senior officers in subordinate positions, and thus while disheartening the seniors, deprives juniors of appointments suitable to their standing. "More especially has it been disheartening to those officers who performed distinguished services in 1857-58, and who, owing to successive reductions or the disbandment of their corps, found themselves in reduced regimental positions, or unemployed for an indefinite time. The questions resulting from such cases as these and from others arising out of the exceptional emergencies of 1857-58, have raised difficult problems, and made it impossible in many instances to harmonise the interests of individual officers with the well-being of regiments, and have contributed in no small degree to create the difficulties and anomalies now complained of." Since the removal of the orders prohibiting the nomination of candidates to any permanent vacancies in Native regiments, "a steady flow of admissions has taken place, and there seems no reason to anticipate any difficulty in keeping up a constant supply of young officers for the Staff Corps."

His Excellency Sir Fred. Haines.—"The present great and ever-increasing proportion of junior British officers in the Native army is most injurious."

"There are no young officers coming on, no candidates to fill the number (upwards of 30) of permanent and officiating appointments now vacant."

"The age of the second-in-command and wing officers is also becoming a serious matter, and fails to be detrimental to efficiency."

No remarks by the Government of Madras.

His Excellency Sir C. Staveley.—The present proportion is most injurious to the army. In the whole Bombay army there are 289 field officers to 266 captains and subalterns, of whom there are employed on regimental duty 99 and 134 respectively. The officers are, as a body, too old. Field officers are employed on derogatory duties, and consequently are not zealous in their performance.

No remarks by the Government of Bombay.

V.—Does the present system of selecting officers for staff or civil employ work detrimentally to the efficiency of the army? What number of officers have been actually taken for the army departments and for civil and political employ in each year during the last five years?

How many have been returned from such employ to military duty?

Could the system of seconding be extended with advantage to all military staff appointments?

Should any change be made in the present rules as to the promotion in military rank of officers employed in the civil departments of the army or in civil and political appointments?

Is it desirable to make any change in the way in which the Commissariat and Army Pay Departments are filled?

His Excellency Lord Napier of Magdala. — “The system of selecting officers for civil department of the army and for civil and political employment must to a certain extent work detrimentally to the interests and efficiency of the army; but the evil has not been so much felt of late, as on his Excellency’s urgent representations, the demands for officers have diminished.”

The selections were not made from the second wing subalterns or from the unemployed officers, but from the smart trained young regimental officers, adjutants, quartermasters, &c. The small regimental establishment could not stand this strain without damage.

As a rule the army does not benefit by the larger experience civil employ imparts to officers, as they rarely come back unless as disappointed or unsuccessful men.

In Appendix C. are given opinions recorded by Sir E. Paget 1826, Sir H. Fane 1836, Sir P. Grant in 1858, Sir W. Mansfield 1869, Lord Napier of Magdala 1870, all bearing on the inconvenience of officers being taken away from corps for civil employment and, as respects the earlier memoranda, returning to regimental duty when the corps went on service.

His Excellency, remarking on the viciousness of the old system, observes: “One of the objects of the present organization was to remove these evils by improving the condition of the regimental officer, both in respect to pay and higher responsibilities.

“The general administration of the country is benefited by the employment of soldiers on civil and political duties.

“It is not contended that officers should not be taken from regiments for non-military duties, but they should not be taken when the military authorities declare they cannot well be spared. They should be taken from the legitimate reserve provided for the purpose, and not from the higher grades except in special cases when absolutely and imperatively necessary for the public services. It will be impossible to preserve regimental efficiency if the smartest and best officers are taken just when they become most useful and necessary to their regiments.”

Appendices D. and E. give the numbers of officers taken away from and returned to regimental duty in the civil departments during the five years ending 31st December 1874.

In these five years 12 were taken for army departments, 52 for civil employ, and 34 for famine relief duty, or a total of 98 officers: of whom 58 were lieutenants and 36 captains, 15 of the whole being taken from regiments not serving under the Commander-in-Chief. Excluding the famine relief duty, the annual average of officers taken away was $12\frac{2}{3}$.

The number returned in the same period was 64, viz., 7 from army departments, 46 from civil employ, 11 from regiments not under his Excellency’s orders. The 64 was made up of lieutenants 7, captains 30, majors 10, lieutenant-colonels 13, colonels 4.

The system of seconding is intimately connected with any scheme of regimental promotion in the Indian army and must be adopted as a component part of the plan.

By doing so, the field for selection is widened,—the officer’s employment is ensured at the end of his tour of staff service, his military training is extended, and more benefit by the opportunity.

The absentee to continue his regimental subscriptions. The tour of service should be reduced from five to three years, the former being too long a period to withdraw a man from a Native regiment. The objection that a three years’ tour is too short to give an officer training in his departmental duties is met by the remark that under the modern system of military education he begins his tour of departmental duty already trained to all but its routine.

“It is not too much to say that there is hardly a regiment of cavalry or infantry of the British or Indian service in this presidency from which three or four officers could not be selected who would be able to make a fair survey or reconnaissance of a line of country off-hand.”

It is not necessary to make any changes in the present rules under which officers employed in the civil departments of the army and in civil and political employ obtain promotion.

No change is advocated in the method by which the Commissariat, Pay, and Survey departments are now officered.

As officers of these departments have to take the field, they “should preserve in peace the military element of organization which is best suited for war, and be composed of officers accustomed to military control and subject to military law rather than of civilians on whom it is necessary to confer relative military rank to secure them that respect and position which is indispensable in carrying on their duties in correspondence with the various military departments.”

His Excellency Sir Fred. Haines.—It is detrimental to military efficiency that a young officer should join having an object in view outside his profession, for his legitimate work suffers.

His Excellency would not cut off from officers all hope of civil employment, but “when once they have elected to serve in a civil capacity and have passed through their probation, they should give up all thoughts of military status and position; that they should become civilians in fact as well as by employment.”

In five years 51 officers have been taken* for the army departments and 50 for civil employments, and in the same years, 84 have returned to military duty.

On the proviso that there is a return to the old system of regimental promotion “which his Excellency earnestly hopes may be the case,” all officers taken for army staff should be seconded.

The Commissariat department should not be severed from the army and military, being far superior to a civil personnel for the performance of these military duties.

The Pay, Police, and other civil departments should have no connexion with the army,—officers

* From regimental duty?

taking employment in them becoming civilians, coming under departmental rules for pay, promotion, and pension.

His Excellency Lord Hobart.—"There should be no inducement of tempting civil employment either here or in other Presidencies to disincline the young officer to his regiment, unsettle his views, and impair his military experience and habits when he has obtained it. * * We shall never have real cause to be satisfied with our Indian army until there is a distinct and unpassable barrier between military and civil employ."

Hon. Mr. Robinson.—Believes that an important political end is subserved by allowing free passage for subalterns to civil employ; would reserve the police entirely for them.

All departments are suffering for want of suitable young men, viz., young men with that military training and discipline so useful for civil life. "No assurance for honesty and efficiency comes near the possession of Her Majesty's commission."

Hon. Mr. Ellis.—Concurs with Sir Fred. Haines, and anticipates no serious inconvenience from a prohibition to select officers of the army for civil employment either in the Public Works, survey, jails, or even police. When a military officer has elected for civil employment he should become a civilian in fact as well as employment.

His Excellency Sir C. Staveley.—The present system does not work detrimentally. Military staff officers return to their corps more efficient. His Excellency has no objection to young officers being withdrawn for civil employ, provided there is a reserve at hand to take their places.

Six field officers and 42 captains and subalterns=48 have been withdrawn for army departments and civil employment in the past five years, 24 field officers and 17 captains and subalterns=41 have returned to military duty.

Officers taken from regiments for army staff should certainly be seconded.

His Excellency Sir P. Wodehouse.—Officers entering the Indian army should do so on the understanding that when employed on the military staff, they will be seconded, and that if they accept civil employ, their military career will close. His Excellency adds: "If it be once understood that officers of the army are for the army, means will of necessity be devised for meeting the wants of the civil departments. Elsewhere the services of military officers have not been found indispensable."

Hon. Mr. Rogers.—"I quite concur that for those officers who finally elect for civil employ, say after a year or two, the road to military promotion should be barred, and they should be transferred to the civil list. In such cases, some fair arrangement should be made by which service in the army should be allowed to reckon towards pension in the civil department. Military staff appointments should be filled, as proposed, by officers of the army, who should, while so employed, be seconded."

Hon. Mr. Gibbs.—"The command of a Native corps should be held up to the military officer as the greatest honour and the most trusted appointment he can attain, and only when there may be a surplus beyond the wants of the army, should any be allowed to seek civil employ, and with those who obtain such, it should be the rule that, should they after two years' experience be considered fit for such duty, they should be obliged to make their choice once for all, whether they will join their regiments or be transferred to a civil staff list, into which once entered, they would cease to be military men." Officers holding appointments as such, but non-regimental, should be seconded. "We should at once remove to a separate list all who are in permanent civil employ, leaving their names in italics as seconded, their promotion going on as now in that corps."

VI.—Is the present complement of British officers sufficient for Native regiments in peace and war? If not, what addition should be made, and what duties be assigned to the officers? Is it desirable that the number of British officers should be the same in all regiments, or would it be convenient to have different systems? In time of war, how would the wants of regiments from losses in the field be supplied?

His Excellency Lord Napier of Magdala.—"The Commander-in-Chief is not prepared to recommend any increase to the number of British officers now sanctioned for the native regiments. It is essential that all direct interference with Native officers in command of their troops and companies should, as far as possible, be avoided, and the result of increasing the British officers beyond the number which is absolutely necessary in peace and war, would be to reduce Native officers to the position they held in the old Native army."

There is great difference of opinion as to the fitness of Native officers for the actual command of troops and companies. The system is accordingly described at some length, under which in irregular regiments the Native officers were trained to habits of command and self-confidence, and his Excellency adds, "Yet the material which under the one system has risen to the high position held by the Native officers in the Guides, the Sind horse, the Punjab Frontier force, and the old irregular cavalry is in many instances the very same which in the other grew into the respectable but inefficient Native officer of the regular army."

Besides the need for leaving room for the Native officer to have such distinct authority and responsibility as would place him under the same pressure with the British to perform his duty efficiently, there were three other objects for which the present system was organised:—

1st.—To make regimental equally desirable with other duty.

2nd.—To concentrate actual duties on officers so that inefficient performance must at once come to light.

3rd.—By reduction of numbers, to enable the first condition to be fulfilled.

"That this system has answered better than the old one may be fairly asserted; firstly, on the ground of greater efficiency which may be claimed for the regiments under the present over those under the old organisation; secondly, from the achievements of these regiments in the field, and thirdly, from their obedience."

Reasons are given why the system has not attained the perfection of which it is believed to be capable, but a very great advance has been made in the right direction.

"The superior position given to Native officers, and the efficiency required of them in drill and discipline, have developed and improved their capacity. No impartial observer, who knows what the old army was, and what the present one is, can hesitate for a moment to pronounce the regiments of the present day greatly superior to those of the old army; better drilled and disciplined, more obedient, less fettered by assumptions of religious restraint, more moveable, and more ready for every service."

Appendix S. gives abstracts of inspecting general officers for the last three years.

The foregoing remarks refer to the sufficiency of the British officers for time of peace.

In regard to time of war, it is shown that there is under the present organisation one British officer for every 100 men; the average number that went into the Sutlej and Punjab campaigns was one officer to every 80 men.

Illustrations are given of what Native regiments have done under the irregular system before and since the reorganisation of the whole army, the conclusion being that "they have shown no inferiority to the old and regular Native army either in peace or war."

Replying to the third clause of the question, his Excellency thinks "the advantages of maintaining throughout all the regiments of an army, one organisation and one system, render it most desirable that the number of officers with each corps should be identical, so that the possibility of any want of unison and harmony between the component parts of the same body may be avoided."

Replying to the last clause, it is pointed out that drawing on all resources, there is a reserve of 520 officers for the total number of 1,250 regimental officers; allowing for one fourth of this reserve not being available, there would remain 390 officers, or more than two additional officers for every regiment in the three Presidencies. But at least a third of the army would be in reserve. Each of these 62 regiments could spare two or three officers to those in the field, or 145 officers in all. "Thus 545 officers would be available to reinforce the regiments in the field, and to provide for field establishments and an expansion of the army."

Under the new, no less than under the old system, officers in civil employ are liable to be recalled to military duty.

Quotations are made from a memorandum by Sir H. Norman, showing that in the worst campaigns that we have had during the last 60 years, the loss in officers has not exceeded an average of one and a half per Native regiment.

"We may, therefore, feel secure in possessing an ample reserve, and as the whole number of officers therein treated of amounts to 1,765 out of a total of 2,608 on the strength of the army, it is clear there is a further number of 843, of which no account has been taken, and which includes officers employed in the army staff departments."

His Excellency Sir Fred. Haines.—Insufficient whether in peace or war. The distribution of duties is unsatisfactory. There should be at least one British officer with each company, the command of which should be vested in him, and he should lead it. He should be an executive, not a supervising officer. Trusts that no attempt may be made to alter the composition of Madras regiments. The component classes are well balanced in almost every case. The number of British officers should be alike in all.

The establishment of British officers per regiment should be—

1 Lieutenant-colonel.

1 Major.

4 Captains

6 Lieutenants

4 Sub-lieutenants

} Of whom 1 adjutant, 1 quartermaster, 1 musketry instructor, allowing 5 absentees on sick and other leave, 6 company officers remaining.

16

This strength would enable a corps to stand a fair proportion of losses in the field and still remain efficient.

His Excellency Lord Hobart.—Agrees that 16 officers are sufficient for the needs both of peace and war. Now "the number of European officers is much too restricted."

Hon. Mr. Robinson.—Concurs with Sir Fred. Haines. "Nothing short of the complement which his Excellency has named would suffice, and I would add one or two to the subaltern ranks to admit of detachment for civil employment without weakening the cadre."

His Excellency Sir C. Staveley.—Considers the present number sufficient for garrison duties in time of peace, but certainly not so for the field. The establishment his Excellency considers necessary is given in a brief pamphlet [advocating a three-battalion system of organisation marked C., which will be dealt with elsewhere], and is for each infantry regiment:—

1 Lieutenant-colonel.

1 Major.

4 Captains.

4 Subalterns.

1 Adjutant.

1 Quartermaster.

12

The additional officers required for field service would be drawn from the reserve battalion.

His Excellency Sir P. Wodehouse.—Does not lay down the number to be allotted to each regiment. The present number is insufficient for service in the field. The proper complement should be fixed.

Hon. Mr. Rogers.—Recommends corps of two battalions, one for active service with 15 officers and one for garrison and reserve duties with six.

Hon. M. Gibbs.—Is not competent to fix the number actually required, but says either we must go back to the old plan of the full complement of officers which would be required in time of war so as to allow of a portion being employed elsewhere than with their regiments in time of peace, or we must settle the number purely on a consideration of what is requisite for the regiment in war or peace.

VII.—Is any alteration in the organization of Native regiments desirable in order to ensure a more efficient supervision by the British officers?

His Excellency Lord Napier of Magdala.—Not necessary in respect to composition of corps. The caste classification decided on in 1864 was correct. The proportions then recommended of class regiments, class company regiments, and regiments in which all races are mixed without any classification are on the whole the most expedient.

Though there is much to be said in favour of "class regiments," it cannot be asserted that they are on that account better in the field than certain "class company regiments," while there is greater risk of their loyalty being worked on from without.

Not necessary in respect to organization of battalions in respect to the single company formation. The company unit is the most convenient and "it would be certainly wiser to follow "and not go in advance of Her Majesty's British Army in so radical a change" as the substitution of the double company formation.

Not necessary in respect to any organization of regiments of two or more battalions whether proposed for purposes of equalising promotion already secured or for promoting *esprit de corps* on a more considerable footing, which might be politically dangerous.

Not necessary in respect to any extensive localisation of the Native army, which means more or less of deterioration or loss of mobility, besides being, except in the case of the Goorkhas, politically inconvenient.

In regard to the supervision actually exercised by British officers "the present organization is "as complete as is necessary."

"Considering the nature of the Native army, that we have to retain the executive control of a regiment and yet to afford some room for the Native soldier to aspire to a higher and more respectable position and to hold out some reward for the more loyal, brave, and intelligent, something to satisfy their *amor propre*, which is so strong and, properly used, so valuable an element in their character; considering these points, it does not appear that we can better meet the peculiar demands of the present day by any change of organization."

His Excellency Sir Fred. Haines.—Would reduce the number of companies of a battalion to six each of 100 rank and file as a peace establishment. It is a vital point if we are to look for any real efficiency in the Native army that each company should be commanded by a British officer.

The Government of Madras offer no remarks.

His Excellency Sir C. Staveley.—His Excellency's proposals, which are radical, are contained in the pamphlet B. already referred to. Recommends regiments of three battalions,—all recruiting being for the battalion with officers and men interchangeable,—10 British officers as above stated:—

1 Subadar-major.				
4 Subadars	-	-	-	(8?)
9 Jemadars	-	-	-	Including Native Adjutant.
33 Havildars	-	-	-	Including Drill Havildar.
41 Naiques	-	-	-	Including Drill Naique.
1 Drum-Major				
16 Drummers.				
600 Sepoys				(In war time 800.)

Eight company battalions formed into four double companies with one captain, one subaltern, two subadars, two jemadars for each double company. The captain mounted except under fire; the Subaltern commanding one single company and the senior subadar the other on parade.

The Government of Bombay offer no remarks.

(b.)—Native Officers.

VIII.—Are the existing Native officers competent to command their troops and companies on all occasions, and is any improvement taking place in the men who are coming forward for advancement to the commissioned grade? If these questions are answered in the negative, what measures are desirable to bring about a sufficient degree of improvement in the Native officers, or is it considered that Native officers cannot generally be obtained possessing the qualifications necessary to command troops or companies, even with the supervision of British officers in command of squadrons and half battalions and their subalterns, besides the regimental staff?

His Excellency Lord Napier of Magdala.—The confidential returns of the General Officers of the Bengal Presidency [see Appendix S.] with his own personal knowledge of every Bengal regiment but one, almost all those of Bombay, and a considerable portion of the Madras army, satisfy his Excellency of their general efficiency and of their ability to command their troops and companies, and to perform their duties when on detached command and removed from the immediate control of their British officers. His Excellency "particularly noticed the intelligence and comparatively superior education of many Native commissioned and non-commissioned "officers of the Bombay army."

"The Native officers of the Bengal army showed during the famine a very high standard of intelligence, administrative ability, and integrity."

Where they have not as a body become efficient troop and company commanders, is due not to inferior material but to adverse circumstances, and this refers in a very special degree to the Madras army. "There is nothing in the military history of any of the Native armies of India to justify a belief that with fair opportunity the Native soldier is not capable of becoming an efficient troop or company commander, under the careful selection, education, and training of his European officer."

A sound system of selection as opposed to seniority is essential. To this end, the status of the private soldier should be maintained. Systematic military training in camps of exercise should be resorted to, and such education should be given as the recently established schools can impart.

The social position of native officers should be more thoughtfully recognized; they should, when on duty, travel first class, and those honoured with decorations or special titles should have fixed precedence at durbars, &c.

"When men suitable for the higher grades can be found in the ranks of the regiment, they should receive promotion; but when the tone of the regiment requires elevation, or when the non-commissioned grades are unfit, the system of direct appointment of Native gentleman of birth and position should be resorted to." When this is done, in order to mitigate the hardship to the lower ranks of retarded promotion, the senior of each grade should be removed on special pension.

Contrasting the pay of the Native officer of cavalry with that of the infantry, his Excellency recommends a revised scale for the latter as below—

PRESENT SCALE.				PROPOSED SCALE.			
			Rs.				Rs.
2 Subadars	-	each	- 100	1 Subadar-Major	each	-	200
2 "	-	"	- 80	1 Subadar	-	"	- 150
4 "	-	"	- 67	6 Subadars	-	"	- 100
4 Jemadars	-	"	- 35	4 Jemadars	-	"	- 60
4 "	-	"	- 30	4 "	-	"	- 40

or an increase of Rs. 462 a regiment.

His Excellency suggests the formation of a fund, to be subscribed to by all Native officers and supported by Government, to afford each officer a bonus on retirement in addition to his pension, the smallness of which operates prejudicially to the interests of the army.

The further points refer to the condition of the rank and file of the Native army.

His Excellency Sir F. Haines.—"Does not consider the existing Native officers competent to command troops and companies in the full sense of the word. They are well drilled and well instructed as regards their ordinary duties, but they have not that self-reliance and quick apprehension which the leader of a company should possess."

"It is a pretence to say that the Native officer now commands his company. Minor punishments are all awarded by the wing officer, and by him the pay is issued. Moreover, the sepoys would have no confidence in the due and impartial performance of such duties by the Native officers were they entrusted with the execution of them."

The pension rules require recasting in view to earlier retirement of non-commissioned and commissioned officers. "These rules which seem to be framed expressly for the purpose of retaining old men in the ranks, leave us with subadars of an average age of 54. What life or energy is to be expected from natives of this age?"

More care is now exercised in the Madras army in selecting Native officers, but the invaliding and pension are fatal to efficiency. Continuous care in selection, improved means of education with professional and educational test examinations for promotion will, combined with a system of superannuation, create in time as good a Native officer as can be desired, but under the most favourable circumstances they will never be so qualified that British officers for troop and company commands can be dispensed with.

His Excellency Lord Hobart.—"Considers that even if it were possible to bring the Native officer up to the level of the British officer, we might all the while have been labouring for a result inconsistent with our own security."

"Whether the quality of the Native officer is or is not to be improved, to leave things in other respects as they are at present, would be to abandon the traditionary policy by which we have gained our supremacy and ensured our safety in this country—that of employing Native soldiers under the lead of European officers whom they have learnt to regard with trust, respect, and affection."

Hon. Mr. Robinson.—"From his personal experience in Moplah, Khond, and other affairs is absolutely without hope of our sepoys if not adequately officered by English officers." This position is illustrated by an anecdote of what occurred within his personal knowledge.

"Military schools might be established through which natives of social standing might pass at an early age into the higher grades of Native officers without passing through the ranks."

Hon. Mr. Ellis.—"On the question of the improvement of the Native officer, I submit that in this Presidency we are situated somewhat differently from other parts of India. We have no specially warlike races, nor have we great families in which military service has become hereditary. The Native officer of the Madras army is at present much the same in origin and often in education as the sepoy he commands."

Supports Mr. Robinson's suggestion for a Native Military College for training Native gentlemen for direct commissions.

His Excellency Sir F. Haines.—Adds a minute to the effect that “if the question were before us, I should oppose the creation of a Military College for Natives, being of opinion it is better to trust to British rather than to Native science in war, and that it is good policy to retain the Native officer in a subordinate position.”

His Excellency Sir C. Staveley.—Refers to the opinion of his predecessor, which accompanies, and concurs in it. Do what Government will, the present uneducated class of Native officers, rising as they do from the ranks, cannot be so improved as to be an efficient substitute for British officers as company leaders, on whom so much should depend. The Native officers of the Bombay army are competent to command their troops and companies at ordinary field days in time of peace.

His Excellency Sir A. Spencer, 1872.—Has little hope that the present organization will make our Native officers a substitute for British officers. [His Excellency was not replying to the precise questions now under notice, but to an independent reference by his own Government.] He believed a fair share of education among Native officers would be secured by the recently introduced system of promotion under school certificates. After promotion, the value of the Native officer depends on the exertions made by his commanding officer for his improvement and efficiency. After promotion they are apt to become listless and apathetic, caring only for their pension. Through the habit of intimate association with the privates, the restraints of discipline are lost, they dread responsibility, and “Sir A. Spencer is convinced that few would prove themselves equal to an embarrassing situation or an independent command.” Of late years they have been of a better stamp, but cannot yet be termed efficient for the duties expected of them under the present organization. If the efficiency aimed at by the Government of India is such as shall enable the Native officer to represent the British officer who formerly commanded a company, in Sir A. Spencer’s opinion this will never be reached. General Spencer advocates a system of examination before promotion into and in the commissioned grades, but lays even more stress on the importance of their intimate association with the English officers, as it existed before 1857, when there existed “a true reciprocity of kindly feeling and mutual confidence.” However the present state of things may be represented, “the condition of the Native army at the present time, so far as its *morale* is concerned, is decidedly inferior to what existed before.”

His Excellency sums up: “A return to the former regimental system would thus seem to commend itself, for it would be found impracticable so to train Native officers as to make them equal to, or do the part of, European officers, for their natural constitution is such that they cannot exhibit that moral firmness which would enable them to bear and accept responsibilities like the British officer.”

He adds a suggestion that non-commissioned officers should, on grounds of discipline, be promoted into other corps than their own.

His Excellency Sir P. Wodehouse.—Referring to the exceptional character and system of the old irregular corps with their selected officers, says, “It seems too much to expect similar results from the application of similar principles to the whole mass of officers, European and Native, of the ordinary average capacity of an army, and it may be doubted if with European officers not above the average, it would be prudent to seek for Native officers possessing special military talents.” His Excellency thinks that on economical grounds there might be a very moderate reduction of the existing complement of Native officers.

Hon. Mr. Rogers.—Concurs with Sir A. Spencer that the Native officer will never reach the level of efficiency of the British officer, especially under the present system of promotion from the ranks. Is inclined to think that the admission of sons of men of rank of Rajpoot lineage, &c., with sufficient pay, would be found worth its cost. He “does not believe that whatever may be the educational tests devised to ascertain the fitness for promotion of the present rank and file of the Native army, they will ever rise to the requirements of officers under the modern system of warfare, in which the use of arms of precision tends more and more to throw responsibility on the shoulders of company officers.”

Hon. Mr. Gibbs.—Repeats Sir P. Wodehouse’s argument as to the fallacy of the expectation that under the organization of the whole army on the irregular system similar results would follow to those which were apparent when there were a few of these corps with specially selected officers. Good Native officers can be got through the selection of the best men by a competent commanding officer, without more regard to seniority than in cases of men otherwise equally fit. Would be sorry to see Native officers reduced in numbers; they should be the mainstay of the regiment; would not expect any great results from the grant of commissions to sons of chiefs, &c. The candidates would be few in number, and would, he thinks, prefer to take service with the great chiefs—Holkar, Scindia, &c. Mr. Rogers offers his opinion as “a civilian member of the Government, who for some of the best years of his service was constantly with the officers and men of the irregular corps of the Bombay Presidency.”

The foregoing abstract represents the views of the several writers on the specific points put forward by the Government of India. There remain a few suggestions and remarks which may be entered here.

His Excellency Lord Napier of Magdala’s recommendation for the establishment of a species of retiring bonus fund for Native officers has been already noted.

His Excellency further supports, by the opinion of the late Duke of Wellington (Appendix Q.), his own view of the danger which would result from an amalgamation of the Native armies of the three Presidencies, a danger which his Excellency thinks would be as imminent now as when the Duke wrote, viz., in 1826.

The Hon. Mr. Robinson says: “I think the establishment of a family pension fund, to be subscribed to by every sepoy and Native officer in the service, for the benefit of widows and orphans, would greatly add to the popularity, respectability, and *esprit de corps* of the service, and would deserve the liberal support of Government.”

The Hon. Mr. Gibbs advocates regimental homes, where the wives, families, and possessions of the men shall be permanently established and the pensioners retire to live, "where the old and pensioned may find a place of rest, and the recruits a nursery and a school." The Native troops should be armed as efficiently as the Europeans are.

Some few references are made to the cost which the changes proposed in the officering of the army will involve.

Lord Napier of Magdala proposes no change in the system of appointment, or in the number of officers, but recommends an increase in the pay of the Native officers, which, it has been shown, will amount in each regiment to Rs. 462 a month, or for the infantry of the whole Native army, and, speaking roughly, to Rs. 7,37,352 a year.

No details of the cost of the changes proposed by the Governments of Madras and Bombay are given. Indeed, the proposals themselves are too vague to admit of any estimate being framed, even approximatively; but Lord Hobart says:—"It is to be hoped that arrangements may be found possible, which, at a cost worth incurring when regard is had to the vital importance of the object in view, will ultimately provide for these requirements. A very large addition to the cost of the Madras army would be necessary to make it more really expensive than it is now, when a heavy annual expenditure is incurred upon a weapon which would probably fail us in the hour of need."

Sir P. Wodehouse says:—"Some portion of the cost of this reform might perhaps be provided by a very moderate reduction of the existing complement of Native officers; still the additional charge will no doubt be considerable. But his Excellency in Council cannot admit the fact as an insuperable objection to the measure. It is a common saying now that we hold India by the sword, that is, that if we cease to maintain our military ascendancy, our rule will speedily come to an end. There seems to be much truth in this, and thus the maintenance in the highest state of efficiency of everything connected with the army becomes most binding on the British Government. The omission to remedy admitted important defects in the constitution of the Native army must speedily bring about its own punishment. This Government, moreover, are not aware of the existence of any facts tending to prove that we are unable to meet the cost of the necessary reform."

The comparative cost of Sir C. Staveley's scheme given in Enclosure B. of his memorandum is not stated, nor in the absence of details as to the rates of pay to be given, can any estimate be formed. The Adjutant-General's scheme in Enclosure A. represents a total saving in the Bombay army of Rs. 5,000 a month, but as this does not take into account the additional non-effective charges to be incurred for the additional number of officers proposed for the new establishment, nor allows for the need either of getting rid of the existing officers in excess of the several grades laid down for it, or of continuing to employ them, the figures are of little value towards arriving at a just conclusion.

At page 23 of the letter from the Adjutant-General in India, No. 1932, dated 14th August 1875, and its enclosures, will be found a list of the Appendices, of some of which mention has already been made. There is no need to attempt to condense them all here.

Appendix N.—It may be noted, however, that Appendix N. shows that from 1st January 1870 to the 31st May 1875, there were 297 officers appointed as probationers to the Indian Staff Corps, thus divided: Bengal 185, Madras 29, Bombay 83; of these 31 withdrew from their probation. During the past 3½ years only two have joined the Madras corps.

Appendix O.—Shows that there are 53 officers of the Bengal army now holding military staff appointments, but who, not belonging to regiments, will become unemployed on the termination of their tenure of staff employment. Of this number 20 are field officers. [This return would be more complete if it were shown in each case how long the officer has been absent from regimental duty.]

Appendix P.—Shows the length of service of British officers holding appointments in Native infantry and cavalry line regiments of the three Presidencies and of the Punjab and Hyderabad forces.

Taking the line corps of the three Presidencies, they are as below:—

Cavalry.

	Average.	Maximum.	Minimum.
Commandant	30	38	20
2nd in Command	25	34	16
2nd Squadron Officer	21	30	13
3rd " "	20	26	9
Adjutant	13	18	7
1st Squadron Subaltern	13	19	6
2nd " "	6	22	5

Infantry.

	Average.	Maximum.	Minimum.
Commandant - - - - -	33	38	24
2nd in Command - - - - -	29	36	18
Wing Officer - - - - -	24	30	16
Adjutant - - - - -	14	19	6
Quartermaster - - - - -	14	19	7
1st Wing Subaltern - - - - -	15	21	6
2nd „ „ - - - - -	9	19	3

The average in the Punjab force is lower ; but it is not greatly disproportionate.

The object of this latter return is to show, from the great length of service of the commandants and seconds-in-command, the necessity for continuing the inducements to retire.

In connexion with the question of the officering of the Native army, on 3rd March 1875, letters were addressed to the Commander-in-Chief in India, the Governments of Madras, Bombay, and the Punjab calling for a return up to 1st January 1875, showing the average length of service of British officers with their present regiments, and in the appointments they held on that date in the cavalry and infantry.

The following is an abstract of the returns furnished by each with additional figures showing the maximum and minimum periods, and the number of officers in each grade above the average length of service in regiment and appointment:—

Bengal.

Appointment.	No.	With Corps.				In Appointment.			
		Years.			Over Average.	Years.			Over Average.
		Maximum.	Minimum.	Average.		Maximum.	Minimum.	Average.	
<i>Cavalry.</i>									
Commandant -	18	29	2	13	8	21	2	10½	8
2nd in Command -	19	20	2	11½	8	11	2	7	10
Adjutant -	19	16	3½	9	11	14	2	6	9
Squadron Officer -	38	16	2	10	20	—	—	—	—
<i>Infantry.</i>									
Commandant -	48	36	1	13	24	17	1	8½	22
2nd in Command -	46	35	1	11	16	17	1	5	23
Wing Officer -	49	19	1	10	27	—	—	—	—
Adjutant -	46	16	1	8	18	14	1	5	15
Quartermaster -	49	12	1	6	23	10	1	4	20

Punjab Cavalry and Infantry.

Appointment.	No.	With Corps.				In Appointment.			
		Maximum.	Minimum.	Average.	Over Average.	Maximum.	Minimum.	Average.	Over Average.
Commandant -	17	24	½	11	10	17	½	8½	8
2nd in Command -	18	20½	½	10½	11	15	½	6	7
Squadron -	23	13½	1	9	12	—	—	—	—
Wing Officer -		12	2	8	9	11	½	5	7
Adjutant -	17	12	2	8	9	11	½	5	7
Quartermaster -	12	11½	½	7	5	11	½	4	7

It is unnecessary to go into the same detail with respect to the return from Madras as it only covers the period from the date of reorganization, 1st November 1865, or nine years two months. The return itself, moreover, is a little confused, for the periods of command, &c., shown do not apparently refer to the regiment of which the period of service is shown, *e.g.*, in the first cavalry the commandant is shown as having been with the regiment for two years four months, and a commandant for nine years and two months. This perhaps illustrates the changes which have taken place in the *personnel* of the Madras corps, but it renders any comparison between the several returns of little use.

A bare abstract is accordingly given:—

Madras.

Appointment.	No.	With Regiment.		In Appointment.	
		Years.	Months.	Years.	Months.
<i>Cavalry.</i>					
Commandant - - - -	4	7	1	7	8
2nd in Command - - - -	4	7	—	6	6
Adjutant - - - -	4	8	—	7	3
Squadron Officer - - - -	8	8	3	—	—
<i>Infantry.</i>					
Commandant - - - -	40	3	6	4	6
2nd in Command - - - -	40	4	1	4	10
Wing Officer - - - -	40	3	3	4	11
Adjutant - - - -	40	6	10	5	3
Quartermaster - - - -	40	5	—	6	3

From this it would appear that no Madras regiment has, since the reorganization, just 10 years since, kept one officer in the corps for the whole time.

Bombay.

Appointment.	No.	With Corps.				In Appointment.			
		Years.			Over Average.	Years.			Over Average.
		Maximum.	Minimum.	Average.		Maximum.	Minimum.	Average.	
<i>Cavalry.</i>									
Commandant -	7	15	1	7	4	15	1	6½	3
2nd in Command -	7	26	1	13	3	17	1	6	2
Adjutant - -	7	12	1	7	3	12	1	7	3
Squadron Officer -	14	20	4	10	5	—	—	—	—
<i>Infantry.</i>									
Commandant -	30	34	½	8½	9	16	½	5	11
2nd in Command -	30	32	½	13	10	11	½	5	14
Wing Officer -	30	27	½	10	12	—	—	—	—
Adjutant - -	29	17½	½	7	11	11	½	5	12
Quartermaster -	30	17½	½	8	13	11	½	5	12

The $\frac{1}{2}$ represent six months or less ; all over six months is counted as a full year.

It is to be noted that a considerable number of the above officers served with the corps, and in some cases commanded them for many years prior to the reorganization.

The foregoing note, it is believed, comprises all the points connected with the officering of the Native army, either called for directly by the Government of India, or offered by commanders or local Governments.

There remains the second division of the question, viz.,—

II.—Rank and File—Native Army.

The correspondence which immediately preceded the present inquiry into the Native armies of India consists of the letters noted on the margin.

Bombay Government No. 3267,

dated 1st September 1874.

Military Department No. 722,

dated 14th October 1874.

Adjutant General in India No. 2837B,

dated 16th November 1874.

The whole history of the case will be found in the Viceroy's note of the 2nd February 1875, in which also the views of his Excellency the Commander-in-Chief on the measures considered indispensable for bettering the position of the soldiers are taken up *seriatim* (see pp. 11 to 27), in which the immediate question

of the material position of the Native soldier is mainly dealt with.

In view to procuring material on which to base a final decision, it was determined to call for information on the following points from the Governments of Madras, Bombay, and the Punjab and his Excellency the Commander-in-Chief in India.

Their Excellencies and the Lieutenant-Governor were furnished, by letter dated 17th February 1875, with two sets of blank forms of returns to be filled up for each regiment.

Of these returns, Table I. referred to recruits entirely, Table II. to casualties by desertions, deaths, discharge, dismissal, invaliding, or pension. Each table covered a period of five years from 1870 to 1874 inclusive. At the same time copies were called for of the replies given in the annual confidential reports on Native regiments as to the quality of recruits and efficiency of Native officers for the past three years. On the 22nd February a further return, also for five years, was called for giving information on the following points:—

- (1.) Number of soldiers in each year presented before invaliding committees and declared by them to be still fit for the service.
- (2.) Number of men so rejected by committees who were again presented within one year and again rejected.
- (3.) Number of men so rejected by committees who were again presented within one year and who were invalided.
- (4.) Number of men so rejected by committees who were again presented within two years and again rejected.
- (5.) Number of men so rejected by committees who were again presented within two years and who were invalided.
- (6.) Number of men so presented who died within one or two years respectively.

These returns have been received. The grounds on which information on the particular points above indicated was called for were:—

Table I. to show how far the official reports submitted for five years past to the Commander-in-Chief and the Government bore out the view stated in the Quartermaster-General's letter of 12th December 1874, viz., that in "the general opinion of the officers of the Native army, "the same superior stamp of recruit that formerly sought for service in our regiments is now not "obtainable."

Table II. to test by five years' statistics of the loss and gain of crops, whether the army had lost its popularity or deteriorated in discipline, as evinced by the increase or otherwise of desertions, crime, &c.

Table III. to show the operation of the present invaliding and pension rules, and to ascertain how far statistics bore out the representations of the Bombay Government as put forward in their letter of the 1st September 1874.

Table IV. pertains to both parts of the whole subject. The inquiry relating to the capacity, character, and conduct of the Native officers, and to the quality of the recruits.

TABLE I.

The outcome of Table I. (see accompanying five digests) is as follows:—

BENGAL ARMY.

Bengal Cavalry.—Average monthly strength for 1874, 8,643. The number of men enlisted during five years was 3,673, or an average of 734.6 each year—that is, a percentage, on the aggregate actual strength of the five years, of 8.508.

The number of men wanting to complete the establishment on 1st January 1875, for all the regiments, was 26, or less than one and a half per corps,—the percentage on the actual strength of the year being 0.300.

The remarks of the commanding officers as to quality of recruits are generally favourable.

Bengal Infantry.—Average monthly strength for 1874, 35,704. The number of men enlisted during five years was 17,628, being an average of 3525.6 for each year, or 70½ per regiment. The percentage of the whole on the aggregate actual strength of the five years is 9.898.

The number of men wanting to complete the establishment on 1st January 1875, for all the regiments, was 663, or 15 per corps,—the percentage on the actual strength of the year being 1.856.

The remarks of the commanding officers as to quality of recruits are generally favourable. The localities of course effect recruiting, and the liability to service far from their homes deters some classes from enlisting. The remark, however, as to the difficulty experienced of late years in getting Sikh recruits of the old stamp is general. It is, in almost all cases, attributed to the same causes, viz., the greater demand for recruits, the higher wages procurable elsewhere, the general prosperity of the country and the natural turn the Sikhs have for agriculture. The most frequent suggestion, where suggestions are made, is to relieve the recruit of the expense of his kit.

Punjab Frontier Force.—Artillery, Cavalry, and Infantry.—Average monthly strength for 1874, all ranks, Native, 12,938. The number of men enlisted during five years 7,160, being an annual average of 1,432 recruits, or 68 per regiment. The percentage of the whole on the aggregate actual strength of the five years is 7·561.

The number of men wanting to complete the establishment on 1st January 1875 was 200, or 10½ per corps—the percentage on the actual strength of the year being 1·856.

From the remarks of the commanding officers, there appears to be greater difficulty in procuring good recruits, though, except in the case of Sikhs, especially Manjha Sikhs, on the whole very fair men do enlist. The report, however, is not so favourable as that of the line regiments. In regard to Sikhs, the falling off is attributed to the same causes as are given in the line; vide *supra*.

MADRAS ARMY.

Cavalry and Infantry.—The average monthly strength for 1874, of all ranks, Native, was 30,368. The number of men enlisted during five years was 6,662, being an annual average of 1332·4 recruits, or, excluding the cavalry, whose recruiting was stopped, 32½ men per regiment. The percentage of the whole on the actual strength of the army for five years is 4·437.

The number of men wanting to complete the establishment on 1st January 1875 was 960, or a percentage on the actual strength of the year of 3·161. Of this deficiency, 408 are due to the four regiments of cavalry. Excluding these, the average deficiency per regiment was 13½, and this is, in a considerable measure, due to service in Burma and elsewhere out of the Madras Presidency, where necessarily there is some difficulty in getting recruits of the classes which compose the corps.

In regard to the quality of the men enlisted in the Madras regiments the reports are decidedly favourable, and the statement is very general that there is no difficulty in getting sufficient men equal in all respects to those obtained formerly.

BOMBAY ARMY.

Cavalry, Artillery, Infantry.—The average monthly strength for 1874, of all ranks, Native, was 25,081. The number of men enlisted during five years was 7,421, being an annual average of 1484·2 recruits, or 35½ men per regiment. The percentage of the whole on the actual strength of the army for five years is 5·904.

The number of men wanting to complete the establishment on 1st January 1875 was 1,156, being a percentage on the actual strength of the year of 4·609, or 27¼ men per regiment.

This large deficiency is, however, explained by the fact that the invaliding season for the Bombay army falls at the close of the year. Consequently on the 1st January, when these returns were prepared, the invalids and pensioners had just been struck off the rolls, while the recruiting parties had not sent in recruits to fill their places.

The reports on the quality of the recruits are decidedly unfavourable. There is difficulty in getting them at all, and those that are obtained are stated to be decidedly inferior to the former stamp of men. The restriction of the field for recruiting to the presidency,—only 100 “foreigners” per regiment being now allowed—is the most frequently assigned cause for this deterioration. Then follow, higher wages to be obtained elsewhere, carelessness of the non-regimental committees which pass inferior men, insufficient pay, and localization. It does not seem to be generally stated that class for class the recruits obtained have fallen off. The dissatisfaction arises from the fact that whereas the Bombay army formerly drew very largely on the North-Western Provinces and the Punjab for its *matériel*, it is now restricted to the smaller and less soldierly races of the Deccan, the Konkan, the lower Sind, with a result the reverse of satisfactory to commanding officers. That the present men are good of their kind must be inferred from the highly favourable estimate of them contained in the confidential reports for the past three years: see *infra* note on Table IV., where it is shown that only in nine cases for three consecutive years are the recruits reported to be other than up to the mark, and then it is only a man here and there considered to fall below it.

The recruiting for the Bombay army may therefore be considered satisfactory, so far, that is, as it is contained within the bounds assigned by political considerations.

But the opinion as to the bad effects of this restriction on the *personnel* of the corps is so unanimous, that some account of its origin and continuance may be useful.

In 1821 the Court of Directors, addressing the Government of Bengal, said on a reference from India on the point: “We desire that the troops of the three establishments may be kept as distinct as possible, and that the recruiting for each presidency may be, as far as practicable, confined to the respective territories of each presidency.” In 1823, because “the military map periodically transmitted to us exhibits the troops of the different presidencies brought into contact with each other, in our opinion both unnecessary and inexpedient,” they issued further orders to the same end, requiring “the novel system of recruiting the Madras army in the Bengal Presidency to be altogether discontinued.”

This Government thereupon renewed their prohibition. In 1824 the Government of Bombay protested first for the reason "that although the territories subject to the Bombay Presidency afford abundance of excellent sepoys, it was always thought advisable, for every reason, to keep up an intermixture of castes." Later in the same year, the ground of objection was changed to the plea (probably the truer one, as it is supported by reports from the several "zillahs") that sufficient recruits of a useful stamp were not to be got within the limits of that Presidency.

The reply of the Governor-General in Council of 23rd September 1824 might be used to-day if it were proposed to throw open the Punjab as a recruiting ground for the three armies. After adverting to the policy of keeping the castes, or rather classes, of the several armies separate, the Governor-General goes on to say, "The same causes which have operated to reduce the available number of recruits annually from the provinces dependent on Bombay also operate to a very considerable extent in Hindostan. That peace, tranquility, and security of property are working the same change probably in a greater degree through the Bengal provinces than in any other part of India; and that *the profession of a soldier is gradually merging or lost in that of the cultivator* and all the arts connected with agriculture; finally, that it is with the greatest difficulty that the Bengal army can keep up its complement of good and efficient men. But when to this cause (altogether unavoidable and a gratifying proof of the peace and prosperity of the country * *) are superadded others which tend to double the drain upon the provinces dependent on this Presidency, and to enhance two-fold the difficulty under which we labour of completing our regiments, it is incumbent on the Supreme Government to pause and to arrest the evil, if a remedy cannot be found." The superadded evil here spoken of is the far larger pension given in the Bombay than in the Bengal army.

At this time, of the total strength of the Bombay army, consisting of 25,695 men, cavalry and infantry, 7,465 were enlisted in the Bengal provinces. The proportion was even greater in the Madras army, their golundaz, corps consisting almost entirely of Hindustanis.

When the restriction was relaxed in the Bombay army, if indeed it was ever attended to, there is nothing here to show; but prior to 1857, the recruiting for it in the northern provinces was considerable. In 1857, Sir W. Peel stopped a party of Oudh recruits proceeding to join the 27th Bombay Native infantry, and on the recommendation of Lord Clyde, who considered it inexpedient to send Poorbeeah recruits to Bombay at that time, Lord Canning ordered them to be paid up and sent to their homes.

In 1864, Sir W. Mansfield, Commander-in-Chief, Bombay, recommended that the regiments of that army might be allowed to recruit in Hindostan to the extent of one-fourth of each corps. On this, that Government inquired whether it was still intended to maintain the prohibition. It was decided in Council to do so.

In 1867 the point was again urged, but this time by Sir R. Napier, who proposed to limit the number to 150 men per regiment, partly in view to the increased difficulty in recruiting in consequence of the great demand for men for the Abyssinian expedition. The Government of India agreed to the relaxation to this extent.

In 1869, his Excellency Lord Napier of Magdala issued a general order to the Bombay army to the effect that the number of "foreigners" is to be limited to 100 men per corps, Punjabees included.

In 1873, his Excellency's successor, Sir A. Spencer, in urging that Rajpootana should be thrown open to the Bombay recruiting parties, pointed out that the order of 1869 was issued without reference to Government, the inference being that it might be set aside by them. From Sir A. Spencer's letter it appears that in 1863 the Bombay Government had sanctioned the enlistment of 100 Punjabees per regiment, and this was continued in addition to the 150 men subsequently sanctioned. The reduction therefore of which General Spencer complained was from 250 to 100 men per regiment. On this reference the opinion of Lord Napier of Magdala was sought, and his Excellency replied that the measure "would only result in introducing an additional body of Hindustanis into the Bombay regiments; and considering the advisability of maintaining the separate nationality of that army, his Excellency would strongly recommend that it should be supplied from the natives of the Bombay Presidency to the same extent as has been the practice of late years."

On these grounds, the application was rejected, and the remedy proposed was "greater activity in searching out the proper territorial recruiting field of the Bombay Army."

The reports now submitted conclude this subject.

The results of Table I. must, it is apprehended, be read and weighed together with that portion of Table IV. which relates to the quality of recruits. The question to be decided on the data thus afforded is, to put it one way, whether "the same superior stamp of recruit that formerly sought for service in our regiments is now not obtainable?"—or, to put it another way, whether "the recruits who enlist come up to the standard requisite to secure regimental efficiency?"

One point at least may be held to be established, and this is fully confirmatory of the opinion expressed in the Viceroy's note of the 8th February 1875, page 13, where his Excellency says: "I believe it will be found that the Indian army is kept more nearly up to its establishment than any army in the world," for month by month the Native armies of India in their normal condition are not two per cent. below their established strength.

TABLE II.

This table, of which a digest has been prepared and accompanies, is perhaps the most important of the series. A brief summary may be given here of the causes of the casualties in the whole Native army, excluding, as throughout this inquiry has been done, the Hyderabad Contingent and the corps immediately under the Foreign Department. The total casualties for the five years are 43,407, or 7·335 per cent. of the whole actual strength, and they are thus divided: Bengal 21,215, or 9·588 per cent.; Punjab Frontier Force 6,791, or 7·171 per cent.; Madras 7,397, or 4,927 per cent.; and Bombay 8,004, or 6·368 per cent. The totals are composed of the following items: desertions, 2,191; deaths, 8,294; dismissals by court-martial or otherwise, 2,860; recruits discharged as being unlikely to make effective soldiers, 3,348; men discharged at their own request under three years' service, 1,743; over three and under four years' service, 1,692; after four years' service, 4,444; men invalided without gratuity and under five years' service, 780; with gratuity over five and under 15 years' service, 1,861; over 15 and under 16 years' service, 3,744; men invalided on ordinary pension of 16 to 20 years' service, 4,885; of 20 to 25 years' service, 3,044; of 25 to 30 years' service, 2,563; of 35 to 40 years' service, 1,658; special pension after 40 years' service, 230.

It will be seen that of the total 43,407 casualties, 10,070 are caused by men voluntarily leaving the service before they are entitled to either good conduct pay or any pension, or by deserting at any time. Of this number, almost the whole occur in the Bengal army and the Punjab Frontier Force, the proportions being 6,284 and 2,245 respectively, or 8,529 in all. It is to these numbers that reference is probably made in the last paragraph of the Adjutant-General's letter of the 30th June 1875: "A fact which appears to have a special bearing on this question is that out of an army of 37,036 men under the orders of the Commander-in-Chief in India, 17,465 are under 6 years' service, showing that a very large number of men do not find it worth their while to remain long enough to entitle them to the first-rate of good-conduct pay." Even allowing that of the 3,123 men who took their discharge in Bengal after four years' service, two-thirds did so in the fifth and sixth year, and that all the 1,133 Bengal deserters were under six years' service, the total number leaving before becoming entitled to good-conduct pay will be as nearly as possible 1,000 a year, or 2·700 per cent. per annum, which in an army composed so largely of men from over the border does not seem excessive, or at any rate not so much so as to establish the unpopularity of military service, especially when viewed in connexion with the very small number of similar casualties in the other two armies.

This return brings out prominently the fact that a far larger number of men hold on to the service in the armies of Madras and Bombay than do in that of Bengal and the Punjab Frontier Force. For example, the number of men of the latter forces invalided, of between 25 and 40 years' service, during the five years was 1,057, while in the former they amounted to 3,164. On the other hand, the troops of the Bengal Presidency invalided on pension before 25 years' service was 6,571 as against only 3,164 in Madras and Bombay. These disproportions may probably be accounted for in many ways: the comparative youth of many of the Bengal regiments, the clean sweep of 1857, the different constitution of the medical committees, and the gradual disappearance in Bengal and maintenance in Madras of the system of promotion by seniority among the Native ranks.

TABLE III.

The returns summarised in the Tables III. attached to this précis refer to the complaints so often brought against the system of the medical invaliding committees, and lately by the Commander-in-Chief of the Bombay army and his Excellency Lord Napier of Magdala. The former objects to the action of these committees, especially in respect to Native officers, as "throwing back upon the Native Army a class of men whose retention in the service is baneful in its influence, and retards the promotion that ought to be given to younger soldiers;" the latter speaks of the system as being "a frequent source of discord between commanding and medical officers," and adds, "at present so much is this the case that had not his Excellency hoped to obtain a more radical cure for existing defects of system, he would have been induced to solicit Government to sanction the introduction of the military element into the *personnel* of invaliding medical committees."

The returns were prepared regimentally, and cover five years.

In the *Bengal Army* the number of soldiers presented before the invaliding committees and declared by them still fit for further service was 1,494, or an annual average of 298·8. This, on the total strength of the army for five years, gives a percentage on the whole of 0·675. Of the 1,494 rejections, in the following two years, 177 were brought up again, again to be rejected, while in the same time 554 of them were invalided, 58 having in the interim died.

In the *Punjab Frontier Force* the number of soldiers presented before the invaliding committees who were declared by them to be still fit for further service was 578 or an annual average of 115·6. This, on the total strength of the force for five years, gives a percentage on the whole of 0·610. Of the 578 rejections in the following two years, 93 were brought up again, again to be rejected, while in the same time 204 of them were invalided, 24 having in the interim died.

In the *Madras Army* the number of soldiers declared to be still fit for further service was 2,035, or an annual average of 407. This, on the total strength of the army for five years, gives a percentage on the whole of 1·355. Of the 2,035 rejections, 371 were in two years again rejected and 509 invalided, 51 having died in the interim.

In the *Bombay Army* the number of soldiers declared still fit for further service was 1,283, or an annual average of 256·6, the percentage of the total strength of the army for five years

being 1·020. Of the 1,283 rejections, 147 were in two years again rejected and 409 invalided, 33 having died in the interim.

To summarise the foregoing, in the whole Indian army it appears that on a total actual strength for five years of 591,764, there were, of those brought up for invaliding, 5,390 rejected and sent back to their corps as still fit for further service, in the face of the contrary opinion of the commanding officer. This is somewhat less than one per cent. on the total strength of the forces. Of these 781 were in the course of two years again rejected, and 1,676 invalided, while 166 of those retained within the same time died in the ranks.

This return of course does not show how many men considered by commanding officers unfit for further service were retained in the regiments from the knowledge that possibly the regimental surgeon and certainly the medical committee would be unable, under the terms of the regulations, to pass them, nor can it show how many of the men rejected were so as being malingersers.

TABLE IV.

The fourth return called for was an abstract of the confidential reports of Native regiments as to the quality of recruits and efficiency of Native officers for the past three years, viz., 1872, 1873-74.

BENGAL.

For Bengal the questions to which replies were required from the inspecting officers of the regular army were as below :—

CAVALRY.

Native Officers—Q. 24. Whether they are a respectable body of men?

25. Whether they are active, sober, diligent, clean, and smart in their appearance and dress?

24. Whether they appear to be well acquainted with the interior economy of the regiment, and competent to command their troops in the various situations of service?

27. Whether they are duly qualified and are habituated to exercise their troops, and whether all were required to do so on the day of inspection?

28. Whether they have been in the habit of placing picquets, posting videttes, conducting patrols, &c., and whether all were required to do so on the day of inspection?

29. Whether they pay ready obedience to their European officers?

30. Whether their habits are such as to ensure respect?

31. Whether any of the Native officers appear from age, infirmity, or any other cause to be unfit for service.

Recruits.—47. Whether from their general appearance they are likely to be an acquisition to the corps?

The returns being somewhat voluminous, they have been tabulated, giving in a view the general result of the regimental inspections in respect to the above points. The replies are classed under three heads, "favourable," "partially so," "unfavourable."

Bengal Cavalry. 19 Regiments.

1872.				1873.			
Question.	Favourable.	Partially so.	Unfavourable.	Question.	Favourable.	Partially so.	Unfavourable.
24	18	1	0	24	19	0	0
25	16	3	0	25	18	1	0
26	15	4	0	26	18	1	0
27	17	2	0	27	19	0	0
28	18	1	0	28	17	2	0
29	19	0	0	29	19	0	0
30	18	1	0	30	19	0	0
47	17	1	1	47	15	3	1

1874.

Question.	Favourable.	Partially so.	Unfavourable.	Question.	Favourable.	Partially so.	Unfavourable.
24	19	0	0	28	17	2	0
25	17	2	0	29	19	0	0
26	17	2	0	30	17	2	0
27	17	2	0	47	15	4	0

The replies to question 31 *q. v.* cannot well come under the head of favourable or unfavourable. The results are however that in 1872 there were 13 regiments in which there were Native officers unfit for the service in every instance almost on account of age. In 1873 there were eight regiments, having between them about a dozen Native officers aged and qualified for invalid pension. In 1874 there were nine regiments, having between them 15 similarly unfitted for service.

INFANTRY.

Infantry.—The questions regarding the infantry differ very slightly from those of the cavalry, but come under different numeration in the report. To save repeating them, the Infantry numbers are here placed below those they correspond to in the cavalry.

Cavalry - - - 24 25 26 27 29 30 31 47

Infantry - - - 19 20 21 22 23 24 42

There is nothing corresponding in the Infantry to the Cavalry question No. 28. On the other hand, there is an additional question in the Infantry regarding recruits—"No. 43. Whether they "are of the standard prescribed by the regulations."

Bengal Infantry. 49 Regiments.

1872.

Question.	Favourable.	Partially so.	Unfavourable.	Question.	Favourable.	Partially so.	Unfavourable.
19	42	4	0	23	40	6	
20	37	9	0	42	41	5	
21	40	6	0	43	45	1	0
22	46	0	0				
Three regiments were not inspected this year.							

1873.

1874.

Question.	Favourable.	Partially so.	Unfavourable.	Question.	Favourable.	Partially so.	Unfavourable.
19	46	2	0	19	46	2	0
20	39	9	0	20	42	6	0
21	44	4	0	21	45	2	1
22	48	0	0	22	48	0	0
23	44	4	0	23	44	4	0
42	43	5	0	42	42	5	1
43	48	0	0	43	47	1	0
One regiment not inspected this year.				One regiment not inspected this year.			

With regard to question 24, the returns show that in 1872 there were twenty-six, in 1873 twenty-three, and in 1874 thirty-four regiments, which had on their rolls one or more Native officers who appeared from age, infirmity, or some other cause, unfit to remain in the service ; all, with some few exceptions, unfitted by reason of their great age and long service.

PUNJAB FRONTIER FORCE.

INFANTRY.

The questions regarding the *Infantry* of the Punjab Frontier Force are identical with those of the Infantry of the Line. The replies are so uniformly and uncompromisingly favourable, that it is unnecessary to tabulate them as above. The only exceptions in the three years' reports are remarks in 1871-72, that a Native officer of the 3rd Sikh Infantry was not respectable, and was to be invalided, and that some of the recruits of the 6th Punjab Infantry were not up to the mark. In 1872-73 some of the recruits of the 4th and 6th Punjab Infantry were spoken of as weak and sickly, and in 1873-74 two or three of the Native officers of the 3rd Sikh Infantry were not up to their drill, and some of the recruits of the 1st Sikh Infantry, and the 2nd and 6th Punjab Infantry were unfavourably reported on. It may be noted that each year the 6th Punjab Infantry appears to have done badly in its recruiting.

The questions regarding the *Native Artillery* of the force are as follows:—

Native Officers.—20. Whether they are properly instructed, active, and intelligent?

21. Whether they are respectful to their officers, and support their own authority in a becoming manner?

22. Whether they are a respectable body of men?

23. Whether they are active, sober, diligent, clean and smart in their dress and appearance?

24. Whether they appear to be well acquainted with the interior economy of the battery?

25. Whether they are duly qualified to command their sub-divisions on parade?

26. Whether they pay ready obedience to their European officers?

27. Whether their habits are such as to ensure respect?

28. Whether any of the Native officers appear from age, infirmity, or any other cause, to be unfit for the service?

29. Whether any Native officer has been absent from the regiment for an unusual length of time?

All the replies are quite favourable for the three years, with the exception of the Jemadar of the 3rd Light Field Battery, and both the Native officers of the Peshawur Mountain Battery, who are unfavourably reported on.

There are no questions regarding the recruits of the Artillery.

CAVALRY.

The questions regarding the *Cavalry* of the force differ in some respects from those of the Line already given. They are as follows:—

Native Officers.—29. Whether they pay ready obedience to their European officers?

30. Whether their habits are such as to ensure respect?

31. Whether any of the Native officers appear from infirmity or any other cause to be unfit for the service?

32. Whether any Native officer has been absent from the regiment for an unusual length of time?

33. Whether the Native officers in general appear to have been properly instructed and to understand their duties in the field and in quarters, and are intelligent and zealous in the performance of them?

Recruits.—47. Whether from their general appearance they are likely to be an acquisition to the corps?

Here again, for all three years, the replies to these questions are uniformly favourable, except that in 1872-73 one Native officer of the 5th Punjab Cavalry is reported to have lost all nerve, and in the following year a jemadar of the 1st is stated not to be respectable.

MADRAS.

The questions entered in the Madras confidential reports as to the efficiency of Native officers, and the quality of recruits, are somewhat less searching than those put in Bengal. They are for *Cavalry and Infantry*.

Native Officers.—22. Whether from their character and conduct they are respected, and whether any from age, infirmity, or other causes appear unfit for the service?

23. Whether they evince aptitude and intelligence in the command of their companies on parade, and in the performance of their duties generally, and render due support and assistance to the wing officers?

24. Whether they are active and diligent in the discharge of their duties, and clean and smart in their dress and appearance?

Recruits.—51. Whether from their general appearance they are likely to become efficient soldiers?

The results are tabulated as below :—

CAVALRY AND INFANTRY.
45 Regiments.

1872.				1873.			
Question.	Affirmative.	Partially so.	Negative.	Question.	Affirmative.	Partially so.	Negative.
22	20	23	0	22	21	20	0
23	32	11	0	23	32	9	0
24	38	5	0	24	39	2	0
51	38	1	0	51	35	1	1
Two regiments not inspected in 1872.				Four regiments not inspected in 1873.			

1874.							
Question.	Affirmative.	Partially so.	Negative.	Question.	Affirmative.	Partially so.	Negative.
22	26	17	0	24	37	6	0
23	31	12	0	51	39	0	0
				Two regiments not inspected in 1874.			

It should be stated that in almost every case when the answer to the first question is not altogether favourable, the ground for objection is the great age of the Native officers: "old and worn-out," "every Native officer is above 50," "too old for active service," "six unfit on account of age and infirmity"—represent the common class of reply to the question as to their fitness. In very few instances is incapacity attributed to misconduct or bad character. Though the questions 23 and 24 are more frequently replied to favourably, the inspecting officers very generally seem to do so with a reservation, more, perhaps, implied than expressed, as to the capacity of the existing Native officers for the more extended duties imposed by the new organisation; but there is no hesitation in their testimony to the willingness, cleanliness, and smartness in dress displayed by almost all these old officers.

Except in the case of the 11th Native Infantry, where the inspecting officer in 1873 utterly condemns the recruits of the year [13 of whom were afterwards discharged on the report of a special medical committee], there is no difference of opinion as to the efficiency and good promise of the men enlisted during the period over which the reports extend. There has, however, been no recruiting for the Cavalry branch of the service. This return appears fully to bear out the estimate of the capacity and character of the Native officers of the Madras army, quoted from Sir F. Haines' memorandum on page 10* of this note.

* See page 205.

BOMBAY.

The following are the questions in the confidential reports on the Artillery, Cavalry and Infantry of the Bombay Native Army as to the efficiency of Native officers and the quality of recruits.

Native Officers.—A. Are the Native commissioned officers a respectable body of men, and qualified for their rank?

B. Can they be depended upon for loyalty and attachment to the service?

Recruits.—C. Are they all of the standard height, able-bodied, and likely to make efficient soldiers?

D. Are the recruits from their general appearance likely to be an acquisition to the corps?

Question C is that put in 1872-73; question D in 1874.

It is only necessary to tabulate the replies to the first question, A.

CAVALRY, ARTILLERY, INFANTRY.
41 Corps in all.

	Affirmative.	Partially so.	Negative.
1872.	37	4	0
1873	32	9	0
1874	35	6	0

The replies to question B are without exception in the affirmative. Indeed, the question itself is an unnecessary one on the face of it, for it is very certain no Native officer whose loyalty there was reason to doubt would be retained in a regiment.

Only in nine cases for the three years are the recruits reported to be other than up to the mark, and in these cases it is only a man or two here and there who is considered to fall below it.

The two questions to be decided on the data afforded by Table IV. really belong to different divisions of the inquiry. The latter question regarding recruits has been already disposed of in dealing with Table I. The former question regarding the efficiency or otherwise of the Native officers pertains to the first division of this note, viz., the officering of the Native army. The point, in this connexion, which the return is intended to elucidate is whether "the existing Native officers are competent to command their troops and companies on all occasions:" see *supra* page 9*.

* See page 204.

Briefly, what light do the data set forth in the foregoing tables throw on the assumption that service in our armies has become unpopular with the natives of India as evinced by (1) an increased difficulty in recruiting, (2) the eager desire of soldiers to be entered on the invalid rolls after 15 years' service, (3) the recent returns of the numbers pensioned and invalided—*vide* the Viceroy's note, page 20.

The Adjutant-General's letter of the 16th November 1874 conveyed further proposals for the formation of a reserve force of pensioners, for the grant of bands and colours to Native infantry regiments, and for the provision of bedding for Native regimental hospitals.

Colours and Bands.—While submitting what appear to be radical requirements for the well-being of the Native army, Lord Napier of Magdala urges upon Government the advisability of sanctioning colours and bands to all corps not already provided with them.

With regard to the grant of colours, his Excellency says: "The feelings of the Native soldiery associate with colours a veneration very much akin to that which leads soldiers of Western nations to cherish insignia around which they have rallied in hours of danger and followed on the tide of victory." It is well, his Excellency thinks, to nourish such feelings and to add every accessory incentive to increase *esprit de corps*.

In March 1864, with the concurrence of Government, the Commander-in-Chief notified by circular that regiments of the Native army which had hitherto possessed colours or to which colours had been issued should have them replaced when worn out, but that they should not be supplied to corps which had not hitherto been furnished with them.

More than half the infantry regiments of the Bengal army under the Commander-in-Chief have colours, there being only 22 out of 49 corps without them, and of these five are entitled to bear honorary distinctions on their appointments.

In the regiments of the Madras and Bombay armies the use of colours is general.

The use of standards with Native cavalry (Bengal) was abolished in 1863 on the recommendation of Sir Hugh Rose for reasons of organisation, and with the concurrence of almost all commanding officers, Sir N. Chamberlain, Daly, Probyn, Watson, Murray and others.

The Commander-in-Chief does not apparently propose their re-introduction.

In respect to bands, only 29 regiments have them (see foot-note, page 235, Bengal Army List), of which eight are corps of the Punjab Frontier Force. Of the Madras army, 27 corps have bands and 24 of the Bombay army, or 80 in all,—leaving 50 regiments of Native infantry, exclusive of Sappers, without them. The regulation regarding bands in the Bengal army is as follows: "550.—The establishment of bands in Native infantry regiments in which they do not at present exist is prohibited; but those which have been established by sanction are to be maintained in accordance with regulations." This rule was laid down in 1862 and 1865 for the Line regiments; in 1858 for those of the Punjab Frontier Force. The grant of the allowance for these latter was sanctioned by the Secretary of State on the understanding that proper assurance be given in each case that the amount of subscription from the officers, together with the Government contribution, is sufficient to maintain a band in moderate efficiency. In October 1873 Lord Napier of Magdala recommended that the prohibition against the organisation of bands in Native regiments might be removed, but the Government declined to comply.

Hospital bedding.—The question of providing Native troops with hospital bedding was raised in 1870, when the Government of Bombay recommended the introduction into that presidency of the Madras scale of supplies of bedding and clothing to the sick sepoy, consisting of lined blankets, quilts, pillows, pillow-cases, paillasses and hand-towels.

The Government of India declined to do this on the ground that the privilege would have also to be extended to the Bengal Presidency—a measure considered neither expedient nor necessary (Military Department, No. 596, dated 14th December 1870). In Bengal the regulation provided for sepoys taking with them to hospital their own suttrines and quilts, which every man has to keep up. Against this system Lord Napier of Magdala protested in 1871. Again the Government, after careful consideration, decided that "the present system has answered sufficiently well, and obviates the difficulties which would probably arise on account of caste prejudices." A later communication (Adjutant-General's, No. 277, dated 19th December 1874) relates to the provision of bedding for all Native soldiers, but it is not quite clear whether his Excellency desired to recommend more than the provision of hospital bedding.

While these returns were in course of distribution, and pending their submission to the Government of India, the Military Accountant-General had been asked to furnish an approximate estimate of the cost of the measures proposed by his Excellency the Commander-in-Chief in November 1874 for bettering the condition of the whole infantry of the Indian army,—viz., (i), the grant of a free kit, value Rs. 36, to recruits entering the army; (ii) the abolition of "half mounting" as a deduction, a grant being made to each regiment in lieu of Rs. 4 per man per annum; (iii) the revision of good-conduct pay and its settlement at the rate of Re. 1 after three years', Rs. 2 after nine years', and Rs. 3 after 15 years' service. He was further asked (iv) what would be the probable cost of revising the good-conduct pay of the Native cavalry of the Indian army to the system proposed for the infantry; (v) the approximate cost of extending the grant of hutting money; and (vi) compensation for dearness of provisions to the Native cavalry.

It is not necessary to attempt to condense Mr. Kellner's report, beyond giving the bare results, the data on which these are arrived at being given in complete and clear detail in his letter. The results he arrives at are that—

	Rs.
The cost per annum of the 1st measure would be -	- 3,57,840
" 2nd " -	- 3,80,000
" 3rd " -	- 2,03,808
" 5th " -	- 42,000
" 6th " -	- 1,90,924

or a round total, on these five heads, of 11½ lakhs. For the 4th point there were no sufficient data at hand on which to form an estimate; but it is pointed out that the additional cost could not be material, the rates and periods of good-conduct pay in force in the Bengal and Punjab cavalry already, except in respect to the first grade, assimilating with those now proposed. The Bombay cavalry receive the maximum, or Rs. 30 a month, on enlistment, and the Madras cavalry the same rates as the infantry. There is also to be considered the first outlay in adopting the system of hutting allowance in the Silladar cavalry. Probably it would be within the mark if the whole extra charge involved by the Commander-in-Chief's proposals, including that for increased pay to Native officers of infantry (see page 12* of this note) and the additional ones sent for report from the Military Department is placed at 19 lakhs, or 190,000*l.* per annum.

* See page 207

This estimate does not take into consideration the cognate question of a general increase of hutting allowance throughout the Indian army—a subject which is under separate and special consideration. And it does not fall within the scope of an estimate framed on existing data to make any allowance for the certain increase to the cost of the kit and half-mounting when the one is given free and the other is given in regimental contract.

These points are, however, referred to here in connexion with a further communication received from the Adjutant General* supporting by further data, and by reference to Captain Williams' History of the Bengal Native

Infantry from 1757 to 1796, the views put forward by his Excellency in November 1874 as to "the growing unpopularity of the military service, the result of the decreased value of a rate of pay which, fixed many years ago, was then suitable for the necessities and requirements of a soldier, but now leaves him, when all deductions are paid, but the means of bare subsistence."

To the letter under notice are attached six Appendices, as follows;—

A.—An extract from Captain Williams' history above mentioned, published in 1817, showing that prior to 1796 the sepoy on Rs. 7 a month was well off, though he had to bear the whole charge of hutting himself and received nothing from the State.

B.—Return giving cost of soldiers' regimental necessities in 1848 and 1875, showing an increase in the cost per man per mensem in the last 20 years of Rs. 2-1-1, or approximately of one one-third.

C.—Returns giving the cost of food for the years 1860-65-70-75 in the several large stations of the Bengal Presidency, showing the fluctuations in prices.

D.—The returns of recruits which have been with each regiment during the past five years. This is given "with a view of showing how large a deduction it is necessary to make on this account from the effective strength of the army."

E.—An abstract of replies from commanding officers on the subject of the difficulty of getting recruits.

F.—A return showing that 17,465 men out of the total of 37,036 under his Excellency are under six years' service, "showing that a very large number of men do not find it worth while to remain long enough to entitle them to the first rate of good-conduct pay."

With respect to the Commander-in-Chief's proposal for the formation of a reserve, and, with this object, of altering the terms of invaliding and pension in the Native armies, it is understood that it is not intended to take up these questions until the Government are in a position to appreciate fully the liabilities which these and other considerable changes will involve. To enable the Government to do this, it was resolved that a decision must first be come to as to whether any material changes require to be made in the organisation of Native regiments and in the system under which British officers now serve in the Native army (see the Viceroy's note, page 27).

This information has been procured and is submitted with the accompanying note.

It will be observed that the Commander-in-Chief in India proposes no change whatever in the existing organisation of the Native army, whether as concerns its officering, its rank and file, or its regimental system. So far, therefore, as his Excellency is concerned, the ground is clear for the adoption of the financial proposals which his lordship has submitted for the consideration of Government.

But the case is different in Bombay, where considerable changes are urged in respect to the provision of British officers and to regimental organisation, and still more so in Madras, where the local government strenuously advocate a return to an organisation which differs but very little indeed from that which obtained throughout India before 1857, except of course in respect to the enhanced rates of pay, &c., subsequently conferred on the Native ranks.

If, therefore, the foregoing view of the intentions of the Government in respect to these preliminary inquiries is correct, it will remain in the first place to decide whether the existing army organisation is to be maintained for all India, or whether one system is to be so maintained but modified in its details, or whether it is to be abandoned altogether, or whether each army is to serve under its own system of promotion and organisation.

Meanwhile it is apprehended that it will not be necessary to postpone to the consideration of the great question above propounded the comparatively minor points of free kit, half-mounting and colours, in regard to which the actual organisation of a regiment is of no concern.

This case has been longer in hand than was anticipated. The précis could not be fairly begun until the receipt of the views of his Excellency the Commander-in-Chief, which were received on the 16th August. Since then the press has been so fully occupied with work for other departments, that it has proved a work of time getting the figured statements, &c. out of hand.

ENCLOSURE F.

NOTE on the Organisation of the Native Army of India.

INTRODUCTION.

The various questions connected with the organization of the Native army of India are so extensive and so important, that I would almost shrink from embarking on a discussion which involves every one of them; but it seems to be the desire of Her Majesty's Government that there should be a comprehensive review of the whole condition of that army, and the Governor-General in Council has caused a variety of information to be called for to enable that review to be made. The replies to that call for information have now been collected, and it therefore becomes my duty to submit to the Viceroy in Council the views I am led to form, and which I do not record without a deep sense of responsibility,—a responsibility greatly increased by the belief that this perhaps is the last paper of importance I shall write as a member of the Government, relating to that Native army with which I have now been more or less connected in various capacities for nearly two-and-thirty years.

CHAPTER I.

Bengal Army—British Officers.

1. My views as to the Bengal army must, of course, be greatly governed by the personal experience I have had, and I propose first to deal with such questions put forward by the Government only so far as it affects the Bengal army and Punjab Frontier Force, with which, of course, that experience mainly lies. If in any case my opinions seem presumptuous, I would submit that of course they can only be taken for what they are worth, but that they are based on the following experience. For the thirteen years preceeding the Mutiny I was only absent from duty during a few weeks, and in that time held successively the positions of Subaltern with a Native regiment, Adjutant to the same, Brigade-Major of the Peshawur district, Assistant Adjutant-General of the Peshawur and Sirhind Divisions (including the post of Assistant Adjutant-General to the Camp of Exercise at Umballa in 1855, the first camp of the kind in India), and Assistant Adjutant-General at Army Head-quarters, intermediately rejoining my regiment for service against the Sonthals for five months in 1855–56. During these years, besides, I may say, having an intimate acquaintance with my own regiment on active service and in quarters, no less than 35 out of the 84 regular regiments of the Bengal army had served in the district or division of which I was Staff officer; several of these I had served with in the field also, and I was more or less acquainted with 26 out of the remaining 49 regiments, and with some of which I served for considerable periods in quarters or in the field. I was also well acquainted with many of the regiments of irregular cavalry and of irregular or local infantry and of the Punjab Frontier Force.

2. During the mutiny I served at different times with 22 of the existing regiments of the Bengal army and Frontier Force; and subsequently to the mutiny, on tour with the Commander-in-Chief as Acting Adjutant-General, or on subsequent opportunities, I have either at their stations or at camps of exercise seen the great majority of corps of the Bengal army. It is true that this from a military point of view was, during the last twelve years, as an amateur; but this position is not without its advantages combined, as it often has been, with conversations with the officers and with a careful study of the confidential reports on corps for many years past.

My original predilections, I may say, were all in favour of the organization of the old regular Native army. I was fortunate enough to join a regiment in good order and with much *esprit de corps*. It distinguished itself on service and remained actively faithful during the Mutiny. Still, slowly and somewhat unwillingly I became keenly alive to the many defects of the old system.

3. Apologising for this digression and merely remarking *en passant* that I have already had occasion to note more or less frequently on many of the topics now to be discussed, and that I shall occasionally have to refer to those notes, I will take the several points *seriatim*.

System of providing British Officers for the Native Army.

4. The Commander-in-Chief in India, on this head, says that the system as a whole appears "to work better than any which has been proposed, and his Excellency does not recommend any alteration in it." I agree with his Excellency, and would strongly recommend that no change should be made. We have obtained for the Bengal army under the present system 363 candidates, who, I believe, are, on the whole, a most excellent body of officers. By this system, or by something of the kind, we alone secure the avoidance of those evils which were apparent in the old Native army, namely, that officers joined who might be, and usually were, ignorant of their duty as officers, unacquainted with the language of the men, and entering the Native army perhaps against their own views and certainly with no knowledge of what that army was like.

5. If a supply of officers is not forthcoming under the present system, we shall have to modify it; but as respects Bengal there seems little reason to anticipate a failure of supply.

6. I attach the greatest importance to that part of the present system which secures to officers of Native regiments a training in British regiments. So strongly have I always felt this, that although I had seen as much of British regiments as nearly any Indian officer could, and been

staff officer at the inspection of many, I so keenly felt the great advantage to be gained by a practical acquaintance with the interior details of a British corps, that, on the first opportunity I had in England after the Mutiny, I obtained permission to be attached to a regiment at Dover, and I believe benefited much by the measure.

7. My notes of 1st March 1873, and 30th January and 28th June 1875, attached as Appendices A. B., and C., give my views on the alleged defects of the present system of appointing officers to Native regiments.

System of Promotion of British Officers in Native Corps.

8. It is to be recollected that there have been great difficulties with respect to the officers,—not only has the regimental establishment of officers been reduced, but a considerable number of regiments were reduced also. Hence many officers became unemployed, some of whom had very excellent qualifications. These officers had to be gradually provided for. On the other hand, some very young officers had, during the war of 1857–58–59, risen to commands or to positions unusual for officers of their standing. Thus difficulties were created, and seniors in rank became placed at times in regimental positions below their juniors. This, however, was no novelty, the cases have after all not been very numerous, and will become fewer. In fact, no difficulty need be apprehended in future on this score as respects officers who are efficient. The difficulty will arise with inefficient officers, and in this respect a remedy has to be discovered, not only for the Indian, but for the British army. The problem is how to get rid of officers who, though respectable, will never be efficient in the higher grades, and how to secure an adequate flow of promotion in corps.

9. The Commander-in-Chief proposes to meet this by requiring officers to retire on the pension to which at the time they may be entitled, if they are found wanting in military capacity or unfit for the duties of their position, and if Government cannot provide them with some employment to which they may be suited. His Excellency further proposes that to secure regimental promotion all officers shall, on attaining 31 years' service, when they become colonels, vacate regimental appointments, but be eligible for re-appointment for five years if they are thoroughly efficient. This would place out of employ one portion of officers at about 49 or 50 years of age, and another portion at 54 or 55 years of age, beyond which age no officer would be found with a regiment.

10. As to the first proposal, I do not see much difficulty, except as to the way in which an officer is to be declared unfit. Of course in cases of misconduct officers are always liable to removal from the service, but with an officer of irreproachable character we should have very clear proof of unfitness before removal. Mere unfitness for promotion should not lead to an officer's removal if he was fit for the situation he held, unless his standing had become such as to render his retention in it inconvenient and unsuitable. The Government would in all such cases decide on the reports of inspecting and other superior officers sent up by the Commander-in-Chief, and on his Excellency's opinion. Such cases would be very rare under the present system of admission; but when they do occur, I agree with the Commander-in-Chief that removal to the pension list is expedient, unless Government has some employment in which the officer may be useful. To keep an officer unemployed who is unfit for any duty seems to me wrong, and is certainly attended with various evils.

11. While an occasional transfer of an officer from one regiment to another is no doubt advantageous, and in some cases necessary, and it may at times be proper to bring in an unemployed officer of ability, I attach much importance to securing regimental rise as the general rule, without reference to the varied views that may be held by successive Commanders-in-Chief. I think, therefore that whenever a vacancy occurs in a corps, the steps should go in the regiment, unless the officers for promotion are not qualified for advancement, or are too young to be advanced; but in all cases when superseded, the grounds should be explained through the Adjutant-General's Department, where they would remain on record. Speaking generally, the rules regarding regimental promotion contained in Appendix A. with Adjutant-General's letter seem suitable.

12. The Commander-in-Chief's proposal as to requiring officers to vacate regimental situations after 31 years' service, unless specially re-appointed for five years, is one the expediency of which seems to me open to doubt. At all events I would advise that we should first try the effect of an alteration of the pension rules in the direction of encouraging earlier retirement than at present, and to cease to give as far as possible the great inducement we do at present to officers to keep on in the service. It is also desirable first to see what measures are devised by the Commission now sitting at home to provide for officers who may vacate regimental employment in the British army under the system now in course of introduction.

Supersession of Senior Officers by their Officers in Regimental Appointments.

13. This point has been already dealt with in the last paragraph. The cases of the kind at present are said by the Commander-in-Chief to present no greater difficulties than are to be found in a large number of British regiments serving in Bengal. There is every reason to believe that fewer cases still will take place in future, and the subject is one on which I need hardly dwell further.

Proportion of Senior to Junior Officers, and Supply of Young Officers.

14. With an army in which all admissions were stopped for several years, and in which the retirements, owing to special reasons, were very few, the proportion of senior to junior officers necessarily became very great. The evil is gradually being removed, but still continues to some extent, especially in the Madras army. In a short time, however, especially if retirements are liberally encouraged in Madras, there ought to be no inconvenience on this head. It is to be

recollected that it is not so much the rank held by officers that is objectionable as the advanced age of many of them. No one can say that an officer may not properly become a major after 20 years in the army, or a lieutenant-colonel after 26 years; and the duties of the Native army are such on its present organization that it does not much matter what proportion of the four juniors in each corps are captains, or what proportion subalterns, or what proportion of the three seniors are lieutenant-colonels, and what proportion majors. When the army reaches its normal condition, that is, when nearly all the officers are men who have entered as young officers from the British service (and even now all those of 13 years' service and under are in this category), there is no reason to apprehend an excess of superior officers, considering the nature of the duties, especially if the pension rules are revised so as to encourage retirement at an earlier period than at present.

15. As to the supply of young officers, I have already made some remarks in preceding paragraphs of this memorandum. The Commander-in-Chief does not anticipate any failure of supply from the source which, under the adverse circumstances described by Lord Napier of Magdala, has already given us 540 officers in the three Presidencies. If, however, officers can select their Presidency, I apprehend there may be a deficiency in Madras. If a deficiency really seems likely to continue, there will never be any difficulty in obtaining a direct supply of officers, though I think this source will hardly meet our wants in as satisfactory a way as the present system of obtaining officers already trained.

Withdrawal of Officers from the Army for Staff or Civil Employment, and Return of Officers from the latter to the former.

16. That the withdrawal of officers in Bengal from regiments for all the army staff departments and for civil and political employ is not excessive and cannot exercise an injurious effect on the army, I think is evident from Appendix D. attached to the Adjutant-General's letter. From this return it appears that the 68 Native regiments under the Commander-in-Chief have supplied 83 officers in the five years ending the 31st December 1874. Thus on an average each regiment has contributed one officer in every four years.

17. It is not at all likely that this proportion will be exceeded in future, the tendency clearly being to rather reduce than increase the number of officers in civil and political employ, while there is no likelihood of any material increase to the army departments which have to look for their supply of officers to the army, it being in most of these departments essential, and in all of them desirable, that those who enter them should have a good knowledge of regimental duty and of their profession generally.

18. While the drain on regiments, then, is small, there can be no doubt that the possibility of obtaining these detached employments offers an inducement to young officers to come forward for the Staff Corps, and the regiments rather gain than lose by officers leaving them after a few years' service, when they find that their taste is rather for other occupations than that of a regimental officer. It is to be observed that all but three of the officers withdrawn were subalterns or captains, and about three fifths of the whole were subalterns. Indeed an officer's chance of withdrawal for any but purely military employment after he has obtained the rank of major is very slight.

19. During the same five years 64 officers were returned from departments or from civil or political employ to military duty under the Commander-in-Chief. Of these, only the captains and subalterns necessarily went to regiments. These were 37 in number, so that it may be reckoned that a corps received back one officer in nine years. Even this officer need not, unless thought quite fit be placed in any appointment in the corps, but may be simply attached for duty. As, however, he cannot be very old, possibly has not been very long in detached employ, may have been in a situation where he was able to keep up military knowledge, and presumably may have had some merit when selected for staff or civil employ, it might reasonably be expected that some at least would be rather an acquisition to corps than the reverse.

20. The foregoing remarks apply to captains and subalterns only; but in the same five years 27 majors, lieutenant-colonels, and colonels have been relegated to military duty; that is, a little over five a year. These officers simply do garrison duty at stations, unless specially appointed to situations by the Commander-in-Chief. No doubt some of these officers, in consequence of the exigencies of the time during and just after the Mutiny, were placed in positions for which they were not well suited. Under the present system officers have to pass so many tests that it is hardly possible for an inefficient man to enter a department permanently, and if while on probation he shows that he is not suited for it, or fails in his examination, he returns to his corps, and during his short absence can hardly have materially deteriorated as a regimental officer.

21. During the last few years reductions and the discovery of officers' unfitness for posts have caused the return to military duty of a far larger number than we may anticipate in future, but after all the number has been insignificant. If we analyse the list in Appendix F., we find that of the 27 field officers sent back, eight came back in consequence of reduction of office or return to duty of the officer for whom they have been officiating; and of these eight, two have received regimental appointments from the Commander-in-Chief, one has been placed in political employ by the Government, one has retired on a pension, one has succeeded to colonel's allowances and has gone home, and one is residing at home on English pay under G. G. O. No. 797 of the 12th August 1872, leaving only two in this category who are employed on garrison duty.

22. One has returned to military duty as having vacated his special duty by going on furlough. He is now on furlough.

23. Eight have vacated appointments by resignations. These resignations, it may be observed, are not now permitted, save in cases of ill-health or from some special causes deemed satisfactory by the Government. Of these eight one is dead, one is residing in Europe on English pay, one has received a regimental appointment from the Commander-in-Chief, one has been employed by Government, and two have retired, leaving two for garrison duty.

Note.—In reality there are only 35 captains and subalterns, for two are reckoned twice over, each having held two appointments which they resigned, or which were reduced. Both are now employed.

24. Two have reverted to military duty, owing to having exceeded the prescribed period of furlough, and of these one has received an appointment under Government.

25. One vacated civil employ on attaining the age of 55, but he retired a few months afterwards.

26. Six reverted to military duty owing to departmental inefficiency or remissness. Of these one has retired, one has been placed at the disposal of the Home Department, and one has been recently applied for by a municipality. Three therefore remain for garrison duty.

27. One of the field officers included in the list lost his appointment for misconduct, but as he was at once recommended to the Secretary of State for removal from the service on a pension, a recommendation which was acceded to, he can hardly be considered to have been really sent back to military duty under the Commander-in-Chief.

28. It thus appears that out of 27 field officers remanded to military duty in five years only eight are really now on the hands of the Commander-in-Chief, and doing garrison duty in India, not a very large number.

29. Of the 35 captains and subalterns sent back, nine returned owing to reductions; of these one has died, and all but one of the others is now holding a substantive appointment under the Government or the Commander-in-Chief.

Nine resigned their appointments, of whom one is in Europe, and six have obtained appointments, leaving two for regimental duty in excess of establishment.

Eight were remanded for departmental inefficiency, of whom one has died, one is in Europe, and the remaining six are holding appointments.

Three have been relieved by the return of officers from furlough, but have now other appointments.

One completed a special duty, and is now in England.

One vacated an appointment on promotion, but has received another situation.

Two vacated from temporary employment, but now hold appointments.

Two were removed for misconduct, which in one case was followed by removal from the service, and in the other case the officer has been re-employed.

30. Thus, of 35 captains and subalterns replaced under the orders of the Commander-in-Chief in the last five years, only three who are in India and three who are in Europe remain unprovided with appointments.

31. The foregoing analysis shows, I think, that neither the withdrawal of officers of late years in Bengal or their return to duty under the Commander-in-Chief can have exercised any really prejudicial effect on the Native army.

Whether a system of seconding should be extended to all Military Appointments.

32. This system has been applied to brigade majors, who thus continue to be borne on the rolls of their regiments while absent for three years on the brigade staff. On the whole I support the Commander-in-Chief's proposals that the system should be extended to all purely military staff appointments, except the command of divisions and brigades and the heads and deputies of the Adjutant-General's and the Quartermaster-General's department, and that the period of tenure of such appointments be reduced from five to three years. The last condition is not a necessity of the proposal, and I am doubtful if the staff duties will not suffer by the reduction, while there seems no more reason why officers in the Indian army should not go on the staff for five years than those of the British army. There is no reason why they should forget the details of regimental duty during absence for five years in a military appointment. On the other hand, if the absence only lasts three years, there will be a larger leaven in regiments of officers with valuable staff experience, so that though I should prefer a tenure of five years to one of three, I do not very strongly object to the latter.

33. Including the brigade majors who are already seconded, I calculate that there are 76 officers in Bengal who would thus be retained on rolls of regiments including the officers of the garrison instruction, musketry, and gymnastic departments. Half of these, or 38, might probably belong to the Indian service, and as it would certainly be an advantage that some should be taken from the Frontier force, we should have less than one officer seconded in every two of the 85 corps of the Bengal army and Frontier force.

Rules of Military Promotion for Officers employed in Civil Departments of the Army, or in Civil Political Employ, and mode of filling Appointments in the Army, Pay, and Commissariat Departments.

34. Lord Napier of Magdala does not think it necessary that any change should be made in the rules under which officers in civil departments of the army, or in civil or political employ, now obtain promotion, and he would supply the ranks of the Commissariat, Pay, and Survey Departments as heretofore from the army.

35. As respects these three last-named departments, I think no one can desire a change, and the same applies to departments even more necessarily filled by soldiers, as that of the Judge Advocate-General, Military Secretariat, and two or three small departments connected with the army. In all these departments officers should have had a military training, and should have a knowledge of both the British and Native armies. It is true that in most of them an officer has a career before him which, in the majority of cases, keeps him away from regimental duty, or from the purely military staff, for the rest of his life, but still he has constantly to do with military affairs; in many of the departments he is habitually with troops, and has to accompany troops into the field, and in the Survey Department the officers of the Staff Corps share the duties with officers of Royal Engineers. It is not at all uncommon, too, for officers in the higher ranks, to interchange between what are considered the combatant and non-combatant staff respectively. For instance, an Adjutant-General of the Army was transferred to that appointment from the post

of Commissary General; the very last Commissary General, who had never served a day in the lower grades of the Commissariat Department, came direct from the post of Brigadier General at Agra; the last Military Secretary to the Madras Government came from the command of the Punjab Frontier Force; and I myself, when nominated Military Secretary to the Supreme Government by Lord Canning, was Deputy Adjutant-General of the Army and Officiating Adjutant-General.

36. It seems quite right to maintain the present system which I believe has worked well, and I certainly would not introduce a civil element into any of these departments, a measure which has been sometimes talked of, but seems to me to have little to recommend it. When I say I would maintain the present system, I do not mean that I would object to seeing the very junior appointments in the Military Secretariat held by officers for a limited term who should then return to the army, for I think there might be a great advantage in this, and such officers later on might often advantageously be selected for the higher appointments in the Secretariat, which should be permanent, for without at least a permanent secretary, deputy, and first assistant, I do not see how the continuity of office procedure and traditions could be carried on. As it is, the elements of change in India are many and often produce unfavourable results.

37. In the larger departments of the commissariat, accounts, and survey, an officer entering at the bottom practically continues in the same line throughout his service, and there seems no good reason for altering this.

38. The Commander-in-Chief further does not recommend any change in the way in which officers in the civil and political departments obtain promotion. His Excellency gives no reasons for this opinion, and it is well known that many hold a contrary view and consider that it is wrong to allow a man who has spent many years in civil life to rise in military rank, and that such a system is especially unjust to those who have never abandoned military duties.

39. A great deal has been written of late on this subject, and of course if the interests of the State do not require a certain number of military men to go into civil or political employ, the officers of the army can have no sort of claim to such employment, and no doubt the forfeiture of all claim to increased military rank, or to rise beyond a certain point, would seriously affect the desire of officers to enter civil employ. Whatever may be decided for the future, it may be assumed that all officers now in civil or political employ, who entered it on the faith of rising in military rank, must retain that privilege. Certainly all officers who have been any time in such employ have a title to retain the privilege, even if it was decided that officers who had only been two or three years in civil employ should be given the option of giving up claims to promotion beyond a specified rank, or of rejoining the army.

40. I would certainly leave matters as they are with respect to all now in civil or political employ, and whatever cavellers may say, I venture to assert that no army need be ashamed of the civil and political officers who bear rank on the lists of the Indian services. It is not necessary to refer, except very briefly, to the many distinguished soldier statesmen who have now passed away, but whose memory is cherished alike by civilians and by soldiers—Malcolm, Munro, Ochterlony, Lawrence, Outram, Durand, and a host of others less prominent. With most of these it is difficult to say which was the most preeminent, their reputation as soldiers or as civilians, but knowing three of those I have named, I can safely say that they would have hesitated to continue in civil situations if their doing so involved what would amount to a severance from the army. Of high military civilians in the present day, Sir H. Daly, General R. Taylor, and Colonel Keatinge are very distinguished soldiers. Sir R. Meade, Sir Lewis Pelly and others who have not perhaps seen as much service as the three first mentioned, are by no means feather-bed soldiers, and experience has shown that on our various frontiers where military civilians most abound, they run a far greater risk to life or limb than the vast majority of the officers of the army are usually called on to encounter.

41. With respect to officers hereafter appointed to civil employ, no doubt the Government can frame any rules it pleases. A rule, for instance, might be framed, that after an officer had been five years in civil employ, in which it was desired to retain him, he should be required to elect to rejoin the army or to become a civilian altogether, and subject to conditions as to pensions, &c., exactly like those of the civil service, or any other that might be thought more suitable; or he might remain in the army, but be barred from rising beyond a certain rank. I am inclined, however to doubt the necessity or expediency of any such measures, and in case of any steps of this kind being contemplated, I think it would be essential for the Government to reserve to itself a full power to place military officers of rank in political or even civil situations for a time, or even permanently, without subjecting them to any formal professional disabilities.

42. What is wanted I think is to place a limit on the withdrawal of officers of the army for civil or political employ. As already shown, the withdrawals in the past five years have not been excessive in Bengal, and I do not think, unless some great exigency arose, that the proportion withdrawn in that period should be exceeded in the future.

Sufficiency of the present Complement of British Officers for Native Regiments in Peace and War.

43. Lord Napier of Magdala is not prepared to recommend any increase to the complement of British officers with Native regiments. I agree with his Lordship, and with nearly every one of the reasons assigned by him for his opinion.

44. It would be a retrograde measure of the worst description in Bengal to degrade the Native officers from the charge of troops and companies. It is to be recollected that in every cavalry regiment now existing in the Bengal army, or which serves directly under the Government of India, the system of having native officers to command troops has existed from the day they were raised, and the same system has always obtained in 60 out of the 73 regiments of infantry; while in the 13 corps which belonged to the old regular Native army, or were formed out of the remains of several corps belonging to that army, the new system has been in full force for 12 years.

45. It appears to me wise policy to train up Natives to efficiently command troops and companies, which I think there is no manner of doubt can be, and is done. I would stop at that point, though I have no doubt, out of the hundreds of Native officers thus brought forward, some would always be found (as was the case with Native officers of the Punjab force in 1857) capable of raising and commanding battalions.

46. It also appears to me wise not to have a large body of European officers present with Native regiments, with little or nothing to do, as was the case formerly. Now the officers have adequate work, adequate responsibility, and, I may add, adequate pay. In fact, an officer can feel that he has real work with his corps, and that his prospects in it are not at all to be despised. Even without much good fortune, an officer of 20 years' service will in almost every case be at least a wing officer, and as major be receiving Rs. 870 a month, and he may reasonably hope to be a second in command on Rs. 910 a month before he has served much longer, and if not commandant at 26 years' service, he will as lieutenant-colonel and second in command draw Rs. 1,097 per mensem. In old days there were many subalterns of 20 years' service on Rs. 286 a month, including company command allowance, or less than a probationer now receives, and there were captains on Rs. 445 a month who had served for 30 and 35 years.

47. I believe for purposes of Indian field service the complement is sufficient, and that casualties such as may be anticipated could easily be supplied. If a regiment went on very distant foreign service, it might perhaps be expedient to send an additional officer or two per regiment to meet casualties, just as formerly a fourth officer was allowed on the establishment of each troop and company of a British regiment in India, while three sufficed at home.

48. As respects the sufficiency of officers to meet the circumstances and casualties of field service, the Commander-in-Chief has done me the honour to extract part of a note of mine of the 18th September 1869. As that note enters largely into the question of our reserves of officers I annex it in full as Appendix D. I have no doubt that under the present system we have sufficient officers, and I would call attention to the circumstance that the Nusseree and Sirmoor rifle regiments, with an establishment of three British officers, were prominently engaged with much distinction in the battles of Allival and Sobraon. Irregular cavalry regiments constantly distinguished themselves on prolonged field service with only three officers, and in our early wars infantry regiments had but very few European officers present with them.

49. I agree with the Commander-in-Chief that the number of officers should be the same in all regiments liable to be employed on like duties; that is, speaking generally, the troops under His Excellency and the Frontier Force. Regiments employed locally on particular duties may reasonably have a special establishment, each case being dealt with on its own merits. For instance, I imagine that the establishment of a commandant, a second in command, an adjutant, and a subaltern quite suffices for the Meywar Bheel Corps located at a permanent station. For the Hyderabad Contingent, proposals to increase the establishment of officers are now before Government, but it is doubtful if the measure is desirable, as it would tend to lower the status hitherto held by the superior Native officers.

50. In dealing with this part of the question we must recollect that if we have our present organization of corps with squadrons or wings, we must have an establishment of officers suited to that organization, and that without such an establishment of officers in a corps, we should not adopt the squadron or wing system, but leave the troops and companies under Native officers, and generally supervised by the commandant, and, under his orders, by the other British officers.

Is Alteration in Organization of Native Regiments desirable to insure a more efficient Supervision by the British Officers.

51. Under this head His Excellency the Commander-in-Chief has entered into the question of the composition as regards castes or races of Native regiments, as well as respects the organization with companies, squadrons, wings, battalions, or double battalions. As I purpose to deal separately in another chapter with all questions directly affecting Natives, I will here confine myself to the question of organization as it affects British officers.

52. In the cavalry the squadron is undoubtedly the tactical unit. In all foreign armies the squadron has its commander, and if the attempt to organize the British cavalry on the squadron system failed after an imperfect trial, it was because the establishment of officers was unsuited to it, there being a captain to each troop and no special grade for the squadron commander. Hence of two captains of equal rank and pay, one commanded a squadron and the other a troop only, while there was no separate captain for one of the two troops of each squadron. Half the captains were in some sort degraded into inferior positions and resented it, especially as they had paid as much for their commissions as the captains in command of squadrons. Hence the system broke down because the grades of officers were unsuited to the squadron system.

53. In the Native cavalry, observing the broad principle of leaving troops under Native officers, we have a British officer of some standing to command each squadron. He has a command of 152 men and 152 horses; and this is quite sufficient to give an officer enough work even in time of peace, and is a command sufficiently important and large to befit an officer of considerable standing.

54. A subaltern to each squadron is hardly necessary and has not been allowed. There being only two troops in a squadron, the constant presence of a subaltern would perhaps interfere with the position of the Native officers; but two subalterns are allowed per regiment, one of whom does the duty of quartermaster, which is light in a Silladar regiment, and both are available to take the place of absent squadron commanders.

55. Besides this, a regiment has a commandant and an adjutant. The appointment of a separate second in command has at times been advocated, but it is, I believe, unnecessary, if not undesirable. The squadron commanders, I think, may fitly be next to the commanding officer

without any intervening link, and, I think, while a separate second in command would usually have little to do, his presence might perhaps be rather hurtful than otherwise to the general interests of the regiment.

56. In the infantry, the next division under the British system, above that of the companies, is that of the wing or half battalion. Leaving the companies therefore under Native officers, each wing has a commandant with a subaltern to assist him. A wing of infantry consists of four companies and of 356 men of all ranks. It is quite a command for an officer of standing and gives its commander and his subaltern abundance to do, especially as they have to conduct the musketry instruction of the entire wing. The subaltern besides assisting the wing commander, takes his place during his absence.

57. In addition to these, the regiment has a commandant, an adjutant, and a quartermaster. A second-in-command, apart from the wing officer, would be a superfluity, and perhaps be objectionable for the reasons I have stated with respect to the same appointment in the cavalry.

58. I see no reason to alter the organization of either branch as long as we maintain the principle of placing Native officers in command of troops and companies. If it was settled to depart from this system, then I think in the cavalry it would still be desirable to maintain the squadron organization, but it would be necessary to give a subaltern to each of the six troops instead of two to the regiment, as at present. For the infantry, under such a change, I would reduce the companies to four, each of the strength of two companies on the present establishment, or 178 in all, and give each of these companies a commander and a subaltern. This, with a commandant, an adjutant, and a quartermaster, would give eleven instead of seven officers to a regiment; but I do not think this change is desirable, and certainly not so in Bengal, where it is my earnest desire to see the system of Natives commanding troops and companies continued and developed.

59. The formation of two or three battalions into one regiment has been advocated, but I agree with the Commander-in-Chief that this is not called for. None of the reasons which have prevailed in the British army in bringing about the linking of regiments together with a common dépôt for two corps seem to have much weight as respects the Native army. Each commander of a corps is responsible for and arranges for his own recruiting, save in the exceptional case of foreign service. It is altogether undesirable to interfere with this system, and Native corps which have never had any connexion with each other would not at all care to be made second battalions of another regiment.

60. The one advantage claimed is, that by putting two or three battalions together a cadre of officers of sufficient size will be formed to ensure an equalization of regimental promotion. It does not seem to me that the measure would at all insure this advantage, while any system by which transfers would often take place from one battalion to another, would be very disadvantageous. The mere fact of a transferred officer coming from one battalion of a regiment to the other, both probably, under our necessarily scattered distribution of the army, never having served together, would give the transferred officer no more knowledge of or influence over men of the battalion he came to than if he came from a corps quite unlinked with it.—The system indeed, so far as it encouraged transfers in view to equalise promotion, would, in my opinion, be mischievous. I see no object in making great efforts to equalize regimental promotion. It is, I think, rather a good thing that there should be some inequalities rather than that all should be on one dead level. It seems to me that we do sufficient by securing substantive promotion in rank after fixed periods, and that we may very reasonably allow variations in regimental rise, having always the power by transfers of correcting any very glaring cases of extreme ill or good fortune.

61. Moreover, I am not aware that there is any real ground for supposing that promotion will be more equal in a cadre of 14 or 21 officers than in a cadre of seven officers. Certainly in old cadres of the Native army, which in 1857 had 26 officers in the infantry and 24 in the cavalry, and which had never for many years been less than equal to the complement of three of the present cadres added together, there were more glaring inequalities than any that now exist. For instance, I could name regimental lieutenant-colonels of 20 years' service and officers who were still captains after 40 years in the army, and I could name men who were captains in less than five years, while others remained subalterns for 24 years.

I see no good reason for altering the organization of regiments in any of the modes just treated of.

System of Staff Corps Promotion.

62. I believe the present system of promotion after fixed periods is quite suited to the Indian army. It saves all the hardships arising from the very often very slow promotion of what must to a great extent be a seniority service, and it also saves the constant agitation that used to prevail formerly, and often with success, for augmentations either to the whole army or in the higher grades. Any augmentation gave promotion, and agitations for it were often successful, and were ever at work, as anyone may see who refers to old Indian periodicals and newspapers.

63. The present system of promotion I consider is well suited for a large body of officers who have to fill a great variety of employments, and who should rise in army rank irrespective of that employment.

64. It cannot be alleged that the rates of promotion are too rapid, for unless an officer has the good fortune to become a colonel by brevet out of the regular course, he can hardly expect to become a major-general until he is 60 years of age; and to become a captain at 30, a major at 38, and a lieutenant-colonel at 44, which is provided for an officer who enters at the now rather early age of 18, is not ensuring too rapid a rate of promotion, especially considering that the service is Indian service.

65. At present, no doubt, the proportion of old to young officers, and consequently of those of high rank to those of lower rank, is excessive. This result naturally follows the measures of reduction, and consequent non-appointment of young officers at the bottom, with a system of

pension very adverse to early retirement. As these results disappear, and especially if what I consider an improved pension system is adopted, which would cause a flow of retirements, I think there is no reason to apprehend any undue proportion of officers of the higher ranks, always bearing in mind the purpose for which we maintain the Staff Corps, namely, to supply a body of officers for regimental duty with Native troops of a higher kind than those of a mere subaltern or even of the command of troops and companies, and for staff and miscellaneous employment of various kinds, but mainly of an important description, and which in the majority of cases is quite suitable for officers of rank and standing.

66. From the remarks I have made it will be gathered that I would leave the present system untouched in the main. In fact, I suggest no material alteration (except as to pensions) unless the supply of young officers through British regiments is inadequate, and then I would resort to direct appointments by competition at home for all vacancies in excess of such as might be applied for by officers who had obtained sub-lieutenancies in the British army—that is, I would allow all sub-lieutenants in the British army to the required number to volunteer for the Indian Staff Corps. They should then go through the ordinary professional training at home and be attached to a British regiment in India for a year, at the end of which time, if their conduct and attainments were satisfactory, they should join a Native corps, and become members of the Staff Corps. It seems possible that most vacancies might be filled in this way, but whenever there was not a sufficient supply there might be a competition solely for the Staff Corps, and the successful candidates should go exactly through the same training as I have just described.

67. I do not think this way of obtaining officers is as good as the present system of admitting ready trained officers acquainted with Indian service, and I only advocate its adoption if the present system fails.

68. As respects pension I would advise a great alteration. Officers who were in the Staff Corps before 1866 are entitled to colonels' allowances after serving 12 years as lieutenant-colonels. For many of these, with such a prospect before them, even liberal inducements to retire earlier may be unsuccessful. Still some may go early if a fair pension, sufficient to support them in comfort, is given, while the officers who have entered since 1866 have so very remote and uncertain a prospect of colonels' allowances, that a good pension would not doubt induce many whose prospects were not brilliant to retire before they became at all inefficient. My own idea is that every inducement should be given to men of 50 years of age or thereabouts to retire. At that period of life an officer, unless in a very responsible position or with good prospects, very generally falls off in zeal and efficiency, and I agree with what appears to be the view of Lord Napier of Magdala, that it is rarely desirable for a man of 50 or upwards to be in command of a regiment, still less in an inferior position. I would give considerable inducement to an officer of that age to go, and I would make his prospect of anything better in the way of retirement so remote and uncertain that he would have little inducement to remain on for it. Men in the first positions or with very good prospects—the class we do not want to lose even at 50—would not be induced to go even by a liberal pension, but I think others would.

69. Therefore, retaining as a permanent arrangement the grant of colonels' allowances to one officer in 28 of the whole establishment, which would probably only give this advantage after a very prolonged and always uncertain period, I would give the 600% a year pension now claimable after 35 years' service after 30 years, and I would altogether abolish prospectively the intermediate pension of 750% now claimable after 38 years. There would then be no additional inducement between 30 years and probably 40 or 45 years, and I anticipate that the result of this would be to induce many to retire at 30 years' service. With a pension of 600% at 30 years, the present pension of 365% at 28 years would be inoperative, and I think this pension might advantageously be given at 26 years or on attaining lieutenant-colonel's rank. The major's pension of 292% after 24 years' service might then, I think, be abolished, and only that of 191% after 20 years' service remain.

70. Without some such modification of the pension rules, we shall continue to have too many old officers—an evil which, when it leaves old officers in appointments only suited for younger men is much to be deplored.

71. It does not occur to me to add any more on the subject of the appointment, duties, position, and retirement of British officers of the Native army; but I may say that though I should hail with joy any proposals for a more thoroughly perfect system than the present, and though I have read innumerable proposals, I believe, to use the Commander-in-Chief's own words, that "the present works better than any which has been proposed." There have been schemes for having a full complement of British officers to Native corps as in the West India regiments; for having some regiments with the foregoing complement and some with a smaller number, seven, six, or even three officers, and there have been proposals for reverting to the old system of officering; but none seem to me to meet the old difficulties met in supplying officers for the various necessary employments without injuring the efficiency of regiments, and none provide satisfactorily for only advancing to higher regimental posts those who are suited for them. It seems to me impossible to have the old complement of officers, still less to give an even larger establishment.

72. If we did this, and left the Punjab Frontier Force, Hyderabad Contingent, &c., on the present establishment, with their officers taken according to the old vicious system from the corps under the three Commanders-in-Chief, we should require for these 30 regiments of cavalry and 119 of infantry about 1,200 more officers than we need at present, and after all we should probably, as under the old system, frequently have less officers present for troop or company duty than the number of troops or companies. It seems to me out of the question to revert to any such system, or to dream of having an organization in the present day which would leave officers for 15 or 20 years subalterns of Native regiments on wretchedly small pay, and with little employment for the majority at all calculated to bring out their energies or talents.

73. In concluding this chapter, I would observe that it is sometimes alleged that officers and men are not so closely bound together as they formerly were. If this was the case, I should ascribe

it rather to general changes in India that are not confined to the army, than to any alteration of organization ; but I disbelieve the statement. The publications and newspapers of 50, 40, 30, and 20 years ago said exactly the same thing of the officers in those days, and no doubt there were many who then took little interest in their corps, but I believe nowadays in Bengal the majority would be the other way. Of course if officers are constantly changed from one corps to another, they cannot form any binding ties with their men ; but such transfers are not frequent now in Bengal, and need not be frequent anywhere. I think the complaint is not well founded, and, if it were so, I can see no grounds for ascribing it to any circumstances necessarily connected with organization.

CHAPTER II.

Native Portion of the Army of Bengal.

In this chapter I propose to deal solely with questions affecting the Native officers and soldiers, and I shall first take those which his Excellency the Commander-in-Chief has treated of, in consecutive order.

Composition and Organization of Regiments.

2. As respects the division of regiments into troops and squadrons of companies and wings, I have given my opinion fully in the first chapter of this note, and I advocate no change in this respect, unless, which I much deprecate, it should be decided to deprive Native officers of the command of troops and companies. In that case the squadron organization would still continue to be suitable ; but for infantry I would then have large companies, four to a battalion, as proposed in paragraph 58 of my first chapter. That organization would answer various purposes, and is described in more detail in my Note of 18th July 1873, which is attached as Appendix E. As I said before, however, after very full consideration, I do not recommend that organization if Native regiments are to have the existing complement of British officers ; and I hold an adverse opinion on the proposal to have two, three, or four battalions linked together. Against this measure I have advanced reasons in the previous chapter on European officers, and as respects Natives I believe it would be unpopular in the extreme if it was more than a linking in name. I believe the liability to transfer from one battalion to another has not proved popular, or had a good effect on recruiting in the British army, and I believe it might have even a far more prejudicial effect in the Native army, where a soldier enlists often to be among friends or relations, and to whom a transfer, except for substantial advantages, is in the highest degree unpleasant.

3. Much has been written about having class regiments—and class regiments only. Nothing that I have read has convinced me that the decision of Government as to the composition of regiments, arrived at in 1862, was unsound. Even if very strong reasons could be adduced in favour of a large alteration, I think that it would be impossible to carry it out without creating hardship and discontent. Changes in an army are always hazardous, and especially so in an army constituted like that of India, and therefore should not be lightly undertaken, and it would be difficult within any reasonable time to effect so great an alteration in the army. There may be greater *esprit de corps*, as allowed by the Commander-in-Chief, in a class regiment than in one composed of various nationalities, and every one can understand that where the class regiment is composed of men of some warlike and yet docile race, the officers have less trouble with their men, and probably take much pride in them. But there are dangers on which it is needless to dilate in having corps composed of one class of Natives, and this danger is greatly intensified if we have many such corps, and would be still more intensified if we localise corps.

4. Moreover it is in my opinion quite undesirable to have a uniform system for the composition of Native corps. We must have a uniform system of drill, of discipline, of equipment, and as far as possible of pay ; but in an army like our Native army we should avoid any approach to a uniformity of composition.

5. The notes that accompany these papers will show how carefully the subject of composition of corps was gone into before a decision was arrived at, and much valuable information is to be found in Appendix M. of the Adjutant-General's letter. The division of the army laid down by Government in 1862 will be found in that appendix, and a reference to the Government letter will show that the army, exclusive of the regiments of the Punjab Frontier Force, was first classed in three divisions : 4 corps of Goorkhas, 16 raised Trans-Jumna, and 28 raised Cis-Jumna. One regiment, a Trans-Jumna corps (Rattray's Sikhs), was subsequently transferred from the Bengal police to the army and brought up Class II. to 17 regiments. Though there were these broad divisions, some of the corps recruited Cis-Jumna had and still have men enlisted in them from Trans-Jumna districts.

6. These 48 regiments were again divided for recruiting purposes, as follows :—

- I. Six special regiments, four of Goorkhas and two of Muzbee Sikhs, to continue their enlistment entirely from one class.
- II. Nine old Hindustani regiments, or remains of such, and two Sikh regiments, to continue to recruit as heretofore from the classes of which they are now composed.
- III. The Punjab regiments raised in 1857–58 and the Assam and Sylhet corps, 15 in number, styled “general mixture” regiments. Minute orders as to the proportion of each class were not laid down ; but the enlistments were to be from the classes heretofore composing the corps, and in the 12 of them which recruited from the Punjab neither of the two great

divisions of Sikhs or Mahomedans were to exceed one half the strength of the regiment, and not more than one eighth of the latter were to be from beyond the frontier—while, if possible, one eighth of the regiment should be Dogras. The Assam and Sylhet corps were to recruit as much as possible from the districts near which they are stationed, and were not to have more than a fourth of their strength Hindustanis.

IV. Nine of the corps which had been raised in 1858 were to be on the class company system, each company or two companies being of a different class.

V. Seven regiments that were weak were also formed into class company corps.

7. Under the above system of recruiting and organization the Government was of opinion that sufficient provision is made against too great a preponderance of any one race or class, as "as well as against too great a uniformity in the composition of the army, while no great change "injurious to men then serving was involved." The expectation of the Government has, I think, been fulfilled; but occasional changes of composition in particular regiments have from time to time been recommended and allowed, and no doubt such changes will continue to be made as may seem expedient.

8. In the cavalry no great or special changes were made. Two corps were specially class corps—the Mooltanee Horse and the Jat Horse—others had class troops, and others were on the general mixture system. In the cavalry, as in the infantry, some small changes of composition have been carried out from time to time.

9. In the Frontier Force no change was made, and that force consists of four Sikh regiments, six Punjab regiments, the Guide Corps (which is on the class company system), and a Goorkha regiment. The cavalry are mixed.

10. The result is that the whole Bengal army and Frontier Force consisted by the last returns of the following proportion of each of the great divisions, namely, 22,256 natives of Hindustan, 19,719 natives of the Punjab, 4,797 men from Trans-Indus, and 9,166 Goorkhas and hillmen, besides 260 Christians. The Hindustanis again were divided into 6,432 Mahomedans, 8,054 Mahomedans and Rajpoots, 1,907 Jats, and 5,863 of other (mainly low) castes; the Punjabis into 5,955 Mahomedans, 874 Hindus, 11,701 Sikhs, 1,169 Muzbee Sikhs, and 20 men of other castes; the Trans-Indus men into 2,311 Affghans and 2,486 of various tribes, and the hillmen into 5,188 Goorkhas, 3,126 Dogras, and 852 hillmen of other classes.

This I apprehend to be as safe a division of our strength as is practicable, and no change in it seems to be called for. I may observe that when officers advocate their corps being formed of one class, they almost invariably desire that this one class should be Sikhs or Goorkhas or Pathans, who are supposed to be the best soldiers; but we do not want an army only composed of these men.

Localisation of Regiments.

11. I agree with the Commander-in-Chief that it would not be convenient to localise any great portion of the army. If we did so, we should have to localise some corps in districts where no recruits can be found, and these regiments would very much dislike being localised far away from their homes. To localise them in their own districts would render them especially dangerous in the event of local excitement, and on the whole it is better for the corps and better for the State to move the bulk of the army periodically. I may add that it would be exceedingly impolitic to allow any corps to be for a prolonged period at or near any of the great cities. For instance, it is said that Sikhs who are any length of time at Benares fall under Brahminical influence, and at Delhi or Dinapore (Patna) seditious influences of various kinds might at times be brought to bear on Native soldiers who became well acquainted with the townspeople.

12. There are exceptions to the above principle, and it is convenient and in no respect dangerous to have the Goorkha regiments altogether localised, except when wanted elsewhere, and to have the Assam and Frontier Force regiments localised within certain territories; but to go materially beyond this in the way of localisation seems inexpedient.

Efficiency of Native Officers, and their Duties and Emoluments.

13. I can add little to what is said on this subject by the Commander-in-Chief in the 83rd and following paragraphs of his Excellency's remarks. I believe that a very large portion of the officers of the Native army are efficient, and that the measures now in progress are calculated to make them more so. From my experience of Native officers under both the old and new systems, I am led to look as quite untenable upon the idea that we cannot have Native officers thoroughly efficient for the command of troops or companies in peace or war.

14. Besides careful selection of non-commissioned officers for the commissioned grades, and the admission, occasionally direct, of Native gentlemen of the warlike classes, as is now the practice in Bengal, and a thorough and practical system of instruction, we should make the position of Native officers an object of just ambition and pride. This part of the subject will, however, be dealt with later on. I only desire to record my belief that the standard of Native officers has greatly improved, and that although there were some most admirable Native officers in the corps of the old army, there is now a much larger proportion of such men.

15. I do not conceive it possible to have a satisfactory Native army without thoroughly good Native officers, quite apart from the number of British officers. I believe that it is undoubtedly the case that, where troops stood firm in the mutiny in Bengal, even the very best European officers who were concerned would readily admit that they would have been powerless if the Native officers had not aided them. Nor do I believe that we could have raised the numerous regiments that were formed in 1857 without bringing in Natives as officers under a system something like that now existing. The lesson I deduce is that we should have thoroughly efficient and, if possible, thoroughly loyal and contented Native officers; and I think we do our best to secure this by a

system under which we give our Native officers responsible and honourable positions, with a suitable and adequate training.

16. While I admit that a good Native officer, even if somewhat advanced in age, may be of the greatest value from his own good spirit and from the good influence he exercises in the regiment, I still think measures are advisable for keeping down the retention on the active list of Native officers who are past active work; and therefore, instead of not allowing a Native officer to retire without medical examination until after 40 years' service, and instead of keeping him on, as is now often the case, until he is 65 years old or upwards, I would remove every Native officer to the invalid establishment on his attaining the age of 55, or on completion of 35 years' service, allowing him in all such cases the full pension of his grade as claimable after 40 years' service and after three years in the grade. This rule would, I believe, work perfectly, be of much service, and cost little. In any very special case the Commander-in-Chief might be empowered to allow a Native officer to be retained on the active list for two or three additional years.

17. I think, further, that to improve the position of Native officers under the present system, we should increase their pay and pension; but I only recommend this if we retain them as the heads of troops and companies. If we do not look to them to command troops and companies, but merely treat the posts of Native commissioned officers as to be filled by the senior non-commissioned officers, and as a reward for past service, they are quite sufficiently paid at present.

18. Formerly, the subadar received Rs. 67 and the jemadar Rs. 24-8 per mensem in quarters. In 1864 this was raised to Rs. 30 for half the Jemadars and Rs. 35 for the other half, while half the subadars were to receive Rs. 67, two Rs. 80, and two Rs. 100 a month. One of the subadars, as formerly, received Rs. 25 a month additional as subadar-major. This increase to the pay of

Proposal of His Excellency the Commander-in-Chief.

1 Subadar-Major from	-	-	Rs. 125 to Rs. 200
1 Subadar	-	-	" 100 to " 150
2 Subadars	-	-	" 80 to " 100
4 " "	-	-	" 67 to " 100
4 Jemadars	-	-	" 35 to " 60
4 " "	-	-	" 30 to " 40

Native officers cost about 32,000% per annum. The Commander-in-Chief proposes a considerable addition to their pay; but though I have no doubt the army would benefit from so large an increase to the pay of Native officers, the cost of the measure (about Rs. 7,37,000 per annum), when added to the cost of other equally necessary, or perhaps more necessary, measures, seems to render such an increase impossible, considering that any further outlay in the Native army must necessarily be limited. Nor do I think such a very large increase is actually required, and I should therefore be content to leave the jemadars (who are subalterns) untouched, but would abolish the class of subadars drawing Rs. 67 per month, and have four in each regiment on Rs. 80 and four on Rs. 100. The subadar-major also, I think, should have Rs. 50 instead of Rs. 25. He is the first Native soldier in the regiment and should be made much of. I would also in Bengal, as is now the case in the other Presidencies, employ one of the jemadars as Native adjutant on Rs. 17-8 a month. This has been separately recommended by the Commander-in-Chief.

19. The cost of the above proposals for Native officers would amount to about Rs. 1,12,454 per annum, and I believe they would be sufficient. No alteration seems necessary in the pay of Native officers of cavalry, their remuneration being liberal, and the position being an object of ambition to every efficient man.

20. I agree with the Commander-in-Chief as to the inadequate rate of pension now given. To a small extent this could be remedied by my proposal in paragraph 16; but I intend to enter into the whole subject of the pension system of the three Native armies in a separate chapter. I also think that special positions might be assigned at durbars and on ceremonial occasions to Native officers who have received the "Order of British India" or "Order of Merit;" but I doubt whether it is necessary, considering the original social position of most Native officers, to give them first-class seats in railways as proposed by his Excellency.

21. Although nothing in the way of additional pay seems required for Native officers of cavalry, they would, of course, share in any pensionary advantages that may be granted; and officers who are members of the Order of British India would take, as at present, their allowances of Rs. 30 and Rs. 60 a month, respectively into retirement, and those who were subadar-majors an invalid pay equivalent to the allowance of that office.

General Advantages to be granted to the Native Army.

22. I have now to advert to the Adjutant-General's letters of the 16th November 1874 and 30th June 1875, making certain proposals with respect to Native soldiers, the decision on which was held over until the whole question of the Native army could be dealt with. These proposals as to effective soldiers are as follows:—

I. A free kit to recruits.

II. That an allowance of Rs. 4 per man be made for half-mounting annually, instead of deductions being taken monthly from the soldier's pay for this purpose.

III. That good-conduct pay be allowed at earlier periods than at present, and that a third rupee of good-conduct pay be granted.

These conditions apparently apply to the infantry and sappers and miners only.

23. As respects the grant of a free kit to the recruit, I have long held and urged the necessity of some such measure. It is stated in the Adjutant-General's letter that the average cost of a complete kit now is Rs. 36, which is equal to more than five months' pay of the sepoy. This is a much larger sum than the kit used to cost formerly, and the increase, I suspect, is quite as much due to superiority in the articles now supplied as to a rise in prices; but however this may be, it is impossible to lower the standard of articles, and it is obvious that it must operate as a great discouragement to recruiting if a young man knows that he will only receive perhaps Rs. 4 per mensem for 12 months after he enlists. I therefore think it essential to aid the recruit in providing his kit.

24. I do not think it is necessary, however, to give him his whole kit free, or to put him at once on as good a footing as the trained sepoy; nor do I think it would be at all expedient to admit the principle that Government granted a free kit. To do this latter would be to take away from commanding officers all incentive to keep down the cost of a kit, and rather to encourage them to raise its standard. I believe it would be better to give a grant in aid of the cost of the kit, and, for this purpose, a sum of Rs. 18 or Rs. 20 would suffice. Correcting Mr. Kellner's estimate of the cost of the Commander-in-Chief's proposal by this modification, the estimated annual outlay would be Rs. 1,78,920, if Rs. 18 were given, or Rs. 1,98,800, if Rs. 20 were allowed. This would be the cost for the armies of the three Presidencies and Punjab Frontier Force, the proposal being equally applicable to all.

Accountant General's memorandum, No. 203 E. of 25th June 1875.

This measure—to whatever extent it is carried—I look upon as one of the most important towards increasing the popularity of the service, and rendering recruiting, and perhaps a selection of recruits, more easy than it is at present.

25. The grant of money for half-mounting, or in aid of half-mounting, seems to me also most desirable. As in the case of the grant to recruits, the sum should not be paid avowedly to cover the whole cost of half-mounting, but as a grant in aid. The tendency with half-mounting, as with the recruit's kit, is to raise the standard and consequently the price. This is particularly noticeable in the case of great coats, which, though they may perhaps last rather longer than formerly and look much better, do entail a higher cost on the soldier. I think, therefore, that it will be wise for Government to step forward in aid, and grant this annual sum of Rs. 4 to the non-commissioned officers, drummers, and rank and file of the Native infantry and sappers and miners. The cost of this measure for all the armies would be Rs. 3,80,800 per annum. It is, of course, a boon which, if given at all, would be given to all the armies.

26. With respect to good conduct pay, the rule up to 1864 was to give sepoy Rs. 1 extra after 16 years' service, and Rs. 2 after 20 years; and strange as it may seem, there were a large number of sepoy—that is, men who had not attained to the lowest grade of non-commissioned officer—who drew this allowance. In 1864, the periods required to give a claim to this allowance were lowered to six and ten years respectively, at a cost to the state of 57,000*l.* annually. His Excellency the Commander-in-Chief now proposes to reduce the first period to three and the second to nine years, and to add a third rate of good-conduct pay of Rs. 3 after 15 years service.

27. It is difficult, of course, to do more than make an approximate estimate of the cost of this measure; for the number of men for each period of service no doubt varies from time to time, and also the number of men who by reason of misconduct are ineligible for the boon, though the latter number in the Native army always bears a very small proportion to the number of well-conducted men. By the best estimate Mr. Kellner can make, however, the cost for the three Presidencies would amount to Rs. 2,03,808 per annum.

28. Now this proposal, though no doubt desirable in itself, appears to me to stand on a lower ground than the other proposals. Thus to increase the pay and to improve the pensions of Native officers is avowedly to raise the status of Native officers in view to requiring a high standard of efficiency from them; to give recruits a sum in aid of the cost of their first kit would no doubt be a great aid in recruiting and in keeping the young soldier out of debt; while to aid the older soldier in paying for his half-mounting would be a wise concession to enable him more readily to meet demands upon him for personal equipment, which have much increased of late years, but there do not seem the same strong reasons in favour of increasing the good-conduct advantages. I do not think it will be contended that the men will be a bit better behaved after such a grant than before it, and the boon of earlier good-conduct pay will hardly exercise a very perceptible influence on recruiting, though it may do so to a certain extent. Apart from this latter, the proposed boon can only be looked upon as a measure of a general kind to improve the position of the Native soldier. As such, it is a measure which, if money is forthcoming, might be adopted, but I should put it last in the list of proposals already detailed, and below some to be described hereafter. It is a matter of contention whether the sepoy is really not well off now—and certainly, as will be shown hereafter, the service cannot be called unpopular—but in my own mind I feel a conviction that Rs. 7 a month now is not what it was 50 or even 20 years ago, and if we can afford 20,000*l.* to improve the good-conduct pay of the sepoy I shall be glad, but there is no urgent necessity to do so.

29. Certainly such a measure was more necessary a few years ago than it is now, if we refer to the amount given in compensation for dearness of provisions. That compensation includes all the staple articles of the sepoy's food, and though he has other items of expense for which no compensation is given, some at least of these are met by the increased hutting money recently allowed, and by the proposal to give a sum in aid of half-mounting expenses. It appears from a return prepared by the Accountant General, Military Department, the compensation allowed for the Bengal Native army which was—

Rs.	7,60,236	in 1868–69,
„	13,95,101	in 1869–70,
„	7,37,306	in 1870–71,

has been under three lakhs of rupees in each of the years 1871–72, 1872–73, and 1873–74, while in 1874–75 it fell to Rs. 1,83,566. If there has been such a fall of prices in cantonments, which are expensive places, the effect must have been at least equally felt at the sepoy's homes, and have rendered it more easy for them to support the families which in so many cases are wholly or partly dependent upon them.

30. His Excellency has not on this occasion or in the letter of November last made any proposals with respect to the Native cavalry, unless, indeed, the proposal for good-conduct pay at earlier dates is intended to apply to the cavalry. This, however, is not clear, and in point of fact the

Bengal and Punjab cavalry do already receive three rates of good-conduct pay, viz., one rupee after six years' service, two rupees after ten years, and three rupees after fifteen years' service. If the good-conduct pay of the infantry is altered, it may be desirable to alter the first increase in the cavalry from six to three years, and the second from ten to nine years. The highest rate is already given after the period now proposed for the infantry by the Commander-in-Chief. The only appreciable additional cost would be therefore in the lowest grade, but there is no data to calculate what that would amount to. It could hardly exceed Rs. 40,000 per annum. As I said, however, with respect to the infantry, this extra outlay does not seem to me essential.

31. The grant of this good-conduct pay would involve no change in the Bombay cavalry. By what has always struck me as an objectional arrangement, the sowar, on enlistment in that Presidency at once receives the full rate of Rs. 30 a month, which is only gained by the Bengal sowar after 15 years' service and good conduct. The Madras cavalry, not being on the Silladar system, receive good-conduct pay under the same rules as the infantry, and would of course receive any advantage in this item that might be accorded to the infantry. This branch of the service is, however, so weak in numbers that the alteration would only involve a very small extra charge.

32. Though I see no strong grounds for interfering with the present good-conduct regulations of the cavalry, there are two matters in which I conceive that arm requires to be benefited. I allude to compensation for dearness of provisions, and hutting money.

33. At present in the Bengal and Punjab cavalry the Native soldier receives no compensation for dearness of provisions. This is heavily felt by the sowar when quartered with Native infantry who are in receipt of compensation, and, considering his other heavy expenses, may at a dear place leave him much worse off than the infantry soldier. At Barrackpore the rule was to my knowledge felt as a grievance by the squadron there stationed in 1873 and 1874. The expediency of the grant was urged by the Commander-in-Chief in the Adjutant General's letter, No. 1688, of the 28th June 1874, and I think it most necessary that this concession should be made. All grades of the Madras cavalry now receive it, and also the troopers of the Body-Guard and Bombay cavalry, but apparently not the Sind Horse. In Mr. Kellner's calculations he has excluded the Guide cavalry—why, I know not. The total cost, however, including that corps, is under Rs. 2,00,000 per annum, and it would add much to the comfort and freedom from debt of a very important branch of the service, and remove a cause of discontent which is not altogether unnatural.

34. I am further strongly of opinion that hutting money should be given to the cavalry as it is to the infantry. It is given to the Madras cavalry, and the Sind Horse I think have their lines constructed by Government. Under the present system there is an equality between the branches of the service, and the cavalry would suffer heavy pecuniary loss if they were not sometimes left for long periods at the same places, and if it were not that almost invariably on any special application the Government grants hutting money, or some sum in aid. These cases give rise to correspondence which it would be well to avoid, and I would place the Bengal and Bombay cavalry and cavalry of the Frontier Force on the same footing as respects hutting money as the infantry. I do not think it necessary, however, to take over existing lines. All that I would propose is that on the next occasion of a move, each regiment should receive full or half hutting money under the rules applicable to the infantry. The annual cost of this measure is estimated at Rs. 42,000, but this is in excess of the real extra cost, for on a good case being made out hutting money is now very generally allowed.

35. I have now gone through the measures proposed to improve the condition of those now serving in the Native army, and according to my views I will place them in order of importance, and give the estimated cost of each measure:—

	Rs.
I. Grant in aid of kit to recruits of infantry and sappers	- 1,99,000
II. Grant of compensation for dearness of provisions to Native cavalry	- 2,00,000
III. Hutting money to Native cavalry	- 42,000
IV. Increased pay to Native officers of infantry	- 1,12,500
V. Grant in aid of half-mounting to Native infantry	- 3,81,000
VI. Good-conduct pay at new rates for cavalry and infantry, say	- 2,50,000
Total	- 11,84,500

or say 120,000*l.*, or without the good-conduct pay 95,000*l.*

Proposals for all Native Regiments to have Colours and Bands, and for the issue of Blankets for the Sick.

36. There are three other proposals made by Lord Napier of Magdala in his Adjutant General's letter of the 16th November 1874, which hardly in a direct way would improve the position of the men if adopted, but which rather fall into this chapter than into any other which I propose to write. They are to sanction colours for all corps, to allow the establishment of bands in each regiment, and that an allowance of blankets be given for the sick in hospital.

37. As respects colours, I would allow the issue of them to such regiments as the Commander-in-Chief desires should have them. It appears that in 1863 the Commander-in-Chief recommended to Government that regiments which were in possession of colours should retain them, but said that it was unnecessary to provide newly-raised regiments with colours if they had never possessed them. The Government concurred with his Excellency. The reason is not stated, but my impression is that it was thought unnecessary to incumber the regiments with colours, the corps being considered then of a quasi-irregular description, and not to require colours any more than the rifle brigade or light cavalry. I should have thought, under the present circumstances of civilised war, when corps under fire are so often broken up, colours would be a great

incumbrance, and I presume his Excellency would not issue them to Goorkha or other special regiments, but this might be left to his Excellency. All corps have colour havildars, so no expense would be entailed.

38. As to bands, the case is different. This establishment not only entails cost upon the Government, but also upon officers, and deprives a regiment of 16 trained sepoy for duty. As there are rarely more than 550 trained sepoy in a regiment, this is a sensible withdrawal. There have been various proposals to establish bands, and, as the correspondence accompanying shows, the Government have objected on the above grounds, and because, even if the officers at present in a regiment are willing to incur the expense of a band, it throws upon their successors a charge which they may not be willing to meet. The Government allows Rs. 100 a month to an authorised band, and the remaining cost is made up by the officers at a varying charge, but which in some cases reaches the large proportion of three per cent. on their pay and allowances.

39. The Commander-in-Chief at one time proposed to have a small band without any cost to Government for regiments that had not regular bands, but this was not agreed to—see paragraph 6 of Colonel Burne's letter to the Adjutant-General, No. 352 of the 10th November 1873.

40. I freely admit that a band is a great advantage to a regiment, and certainly I should like to have one if I was with a corps. I believe also that to a certain extent the Native soldiers like a band, and that it gives life to a corps when marching. I would therefore waive the objections previously raised, and allow bands to be established and the allowance of Rs. 100 a month to be given in any case where a commanding officer applied for permission, and satisfied the Commander-in-Chief that the officers of the regiment were anxious to have a band and willing to meet the expense in excess of the Government allowance.

41. Eighty out of the one hundred and thirty-one regiments of Native infantry now draw band allowance, so the cost if all regiments drew it would amount to Rs. 5,100 per mensem, or Rs. 61,200 per annum; but it is not at all likely that every regiment would establish a band, as a considerable minority of the old regiments with a large complement of European officers had never established a band up to the Mutiny.

42. But I could only advocate this extra charge if its grant in no way interfered with the outlay recommended for the Native army as estimated in paragraph 35 of this note, for the establishment of bands in the regiments which do not now possess these institutions is of small importance when compared with the measures there proposed.

43. Lord Napier of Magdala further proposes that the sick in Native hospitals should not be left in all the varieties of Indian climate to depend entirely on their own resources as to bedding, and urges that an allowance of blankets equal to five per cent. of strength be allowed to meet special cases of sickness. Somewhat similar proposals have been made previously—one made by the Commander-in-Chief in 1871 going to the extent of providing a mattress and blanket for each man in hospital.

44. A small proportion of hospital bedding, it may be observed, is now supplied in Madras, and Bombay in 1870 asked for the concession to be extended to that Presidency, but no special reasons were assigned and the bedding was not allowed.

45. The proposal is a small one, and apparently one that on the surface, and judging by European notions, is most reasonable. It, however, strikes at the root of a rather important principle, which is to give the sepoy pay sufficient to cover many incidental expenses, and to make him as independent of all agency of departments as possible. Under this view the sepoy takes his own bedding to hospitals, and formerly, certainly, it used to be quite sufficient. To provide any sort of bedding apart from cost entails arrangements for its care, transport on the march, renewal, &c., and from conversations I have had with officers I doubt very much whether large classes of men would like to use any sort of bedding common to all, and that therefore in some hospitals it would remain unused, or be forced on the men against their wish. I further am led to believe that in many regiments the arrangements made ensure every patient in hospital having a sufficient quantity of good bedding, and it seems to me that this might be the case in all corps.

46. With respect to the Commander-in-Chief's remark that the sick sepoy should not be left in all the varieties of Indian climate to depend entirely on his own resources as to bedding, I would observe that this only applies to the fixed cantonments and to ordinary service in the plains of India, for it is usual when troops proceed on any special service in cold or damp regions to issue to them extra articles in the shape of blankets, flannels, socks, and the like.

47. The Commander-in-Chief probably, however, has satisfied himself that commanding officers are of opinion these blankets are really wanted and that they cannot make adequate arrangements for the bedding of men in hospital, and that the men will use them when issued, and therefore, perhaps, they might be allowed in Bengal and Bombay to the extent proposed, to be under the care of the surgeon, and to be issued when a sick sepoy has not sufficient bedding of his own. The first cost would probably be Rs. 10,000, and a similar sum would have to be expended every second or third year.

General Condition of the Bengal Native Army.

48. Before concluding this Chapter on the Native portion of the Bengal army, I desire to make a few remarks on its general condition, and this seems the more necessary as for various reasons there are writers in the newspapers who, usually without giving any facts whatever, endeavour to decry the efficiency of that army in a way that is calculated to produce mischievous results.

49. In reply to these strictures, and in defence of the present army, I would refer to paragraph 49 of the Adjutant-General's letter in which the distinguished officer who has now been in command of the Bengal army for five and a half years, and who served with the old army in many actions, asserts that the present system has succeeded—"firstly, on the ground of the greater efficiency which may be claimed for the regiments on the present over those under the old

“ organization ; secondly, from the achievements of these regiments in the field ; and thirdly, “ from their obedience.” In the succeeding paragraphs his Excellency shows certain disadvantages under which regiments unavoidably laboured for some time, and gives statements in proof of his opinion.

50. This opinion might, I should think, be accepted as conclusive, when we recollect that his Excellency has seen the whole of the Bengal army, one single regiment excepted, and that he has been for many weeks together in camps of exercise with a large number of the regiments who were then actively employed ; that he had Bengal troops with him at Magdala, and also at Pekin, and although in the latter service the present system was only imperfectly developed in regiments, the material was the same ; and that he attaches abstracts of the reports on regiments by inspecting officers for the past three years in support of his view. These reports, it may be observed, emanate from the various general officers selected for commands, and belong to both the British and Indian services.

51. We may, however, go further back and refer to Sir W. Mansfield, who between 1865 and 1870 had also seen the majority of the Bengal regiments, and who during former service in India had seen something of the old army in quarters, in two great campaigns, and in some smaller services. In his parting general order, Sir W. Mansfield expressed himself with regard to the Native Army as follows:—

“ In quarters the conduct of the troops, British and Native, has left but little to desire, and has rendered the duty of command-in-chief and supervision comparatively easy.

“ The confidential reports of the inspecting officers on the two descriptions of troops, which are of a searching kind and affect all ranks in every regiment, show that the respective systems are good and sufficient. His Excellency’s inspections of the several corps, the study of court-martial and conduct returns, enable him personally to confirm the testimony borne by those reports.

“ The system finally introduced into the Native forces when the Bengal army was reorganized under the orders of Lord Strathnairn, has been consolidated. In his Excellency’s opinion, this system, now no longer new, has stood the test of the experience of several years very fairly, it being safe to leave the correctness of this view to be measured by the efficiency displayed in campaigns, and the results of discipline, good order and zeal, as declared in the reports referred to.”

52. To go still further back, we may refer to the General Order issued by Sir Hugh Rose on relinquishing command of the army in 1865. In it he bears testimony to the Native army being “ efficient, obedient, and well-disposed,” and an army which, though young, “ has already done good service in the field ” ; and he states that in the remodelling and reorganization after the events of 1857, the Native Army had to encounter great difficulties, but that “ the unwearied zeal and ability of the officers and the good feeling of the men prevailed over every obstacle.”

53. Various other opinions from those two heads of the army to the same effect and written at different periods could be quoted ; but more need not be said further than to point out that a Commander-in-Chief in India now-a-days, besides having frequent opportunities of seeing the army and having many experienced staff officers about him, does in the course of his command meet and converse with probably every officer of any standing in the whole army.

54. The efficient services of the young Bengal Army in China and Abyssinia have already been referred to. At Umbeyla, with a less perfect organization than at present, the greatest gallantry was displayed under most severe losses, and the greatest fidelity was shown under temptations of a trying nature. Since then, in Bhootan, Hazara, Lushai and more recent expeditions, the troops have shown a readiness and a cheerfulness on service which gave good augury of success if opposition had been more formidable.

55. At three camps of exercise, since 1871, the troops have displayed the best qualities in times of peace ; they have mastered the art of efficiently using rifled weapons without a single paid regimental instructor, British or Native ; they have learned new systems of drill, including that of the shelter trench, and have never, as far as I am aware, grumbled, as they might have done in former days, at the increased labour thrown on them.

56. Though causeless panics have two or three times been created—usually by timid persons of our own race—no sort of impression of disloyalty has now for many years been brought home to the Native Army, while in the famine of 1874, and in the fires and floods of the present year, the Native troops have shown themselves a ready and valuable instrument in aid of the benevolent exertions of the civil power. Nor must we forget how they have behaved in pestilence. When the terrible cholera outbreak of 1861 was in progress, which struck with death about five hundred Europeans of the garrison of Meean Meer, the soldiers of the 27th Punjab Infantry came forward to nurse their white comrades, and earned the praise of the highest authorities in India and of the Secretary of State in England. These may seem small matters, and it may seem that the men only did their duty, but still it was a duty out of the regular line of their profession, and being cheerfully and zealously performed, as acknowledged by the highest authorities, shows the readiness and good feeling of the men.

57. In paragraph 50 I have alluded to the very generally favourable terms of the reports of inspecting officers on Native regiments for the last three years. I have gone through the reports for several years prior to this period, and can safely say that though defects have been freely pointed out where they existed, their general tenor was very favourable. It is not possible to quote all the opinions for any period, but I will just give those recorded by one general officer who is much opposed to the present system, and does not conceal his opinion, though I am not aware that he has suggested the details of any other. He is out-spoken and a good judge, and, considering his views, his reports are of value.

58. I give every opinion recorded by him at inspections during the last three years without naming the regiments:—

Cavalry.

- I.—The regiment appears to be in good order and in an efficient state. The Native officers are well instructed and understand their work.
- I.—(2nd inspection).—An improvement has taken place in the regiment since last inspection. The interior economy is good, and the field exercises correctly performed. The “dismounted service” of the regiment is unusually good, some of the non-commissioned officers are rather indifferent.
- II.—The * * is in an extremely efficient state. It made a splendid appearance on parade.
- II.—(2nd inspection).—The regiment is in a most efficient state, and composed of an extremely fine body of men. Every one appears to have been extremely well instructed.
- II.—(3rd inspection).—The * * is in an extremely efficient state. The European and Native officers thoroughly understand their work and are perfectly efficient in the performance of their respective duties. The men are well set up and drilled, and performed the movements extremely well.
- III.—The regiment is well drilled and in a very efficient state. The British officers are all very good, and performed movements rapidly and correctly, and from their answers to the questions put them showed an intimate acquaintance with all the details of cavalry drill. The Native officers are well instructed and understand their duties. The recruits are a very good body of men, and likely to be an acquisition to the corps.
- III.—(2nd inspection).—The corps is in a very efficient state. Both British and Native officers acquitted themselves well.
- III.—(3rd inspection).—The regiment is in good and efficient order. The British officers are in every respect efficient, and the Native officers and non-commissioned officers are on the whole active and intelligent.
- IV.—Notwithstanding that there was only one British officer present at inspection, the regiment was very steady on parade, and gave proof that it was well drilled and that the Native officers are perfectly efficient. The recruits enlisted since last inspection are indifferent, and some are too old. Attention has been drawn to this point.

Infantry.

- I.—The regiment is in a very efficient state in all respects. It is composed of an excellent body of men, who are well drilled and steady under arms. The manual, firing, and bayonet exercises were well done, as also the shelter-trench drill. The target practice was excellent. The European officers are tolerably well instructed, and the Native officers are well acquainted with their work.
- I.—(2nd inspection).—A very fine regiment, composed of a splendid body of men. The regiment drilled extremely well on parade, but when taken on rough ground officers and men were all abroad. Instructions have been issued on this point.
- I.—(3rd inspection).—This fine regiment, although it has suffered a good deal from sickness lately, is in excellent order in all respects, and reflects much credit on the commandant and also on the second-in-command. All the Native officers commanded their companies well. The skirmishing of the corps was very good, and the target practice was admirable. There were no complaints of any kind, and the conduct of the regiment has been everything that could be wished. Everything in the regiment is well managed and cared for, and I could see nothing to find fault with.
- II.—An exceedingly fine regiment, in a thoroughly efficient state. Its drill was well and steadily performed. The Native officers are unusually good, more especially on parade, where they commanded very well.
- III.—The regiment is in a very efficient state. Every attention has been paid to the instruction and training of both officers and men, and a well regulated system of interior economy and discipline has been established in the corps. The European officers are competent and zealous in the performance of their duties, and the Native officers are qualified to command their companies. The field manœuvres were performed with correctness and celerity.
- III.—(2nd inspection).—The regiment is in a very efficient state; great pains have been taken in the musketry instruction, but the firing on parade was too hurried. All the European officers answered well all questions put to them. The Native officers understood their duties. The recruits are of a very good stamp.
- IV.—The regiment is in an efficient state. Notwithstanding the unusual sickness, the men were extremely steady on parade, and marched past well. The outpost duty was also well done, and the bayonet, manual, and firing exercises were also well performed. The European officers are all well up in their work and fit for the positions they hold.
- IV.—(2nd inspection).—The regiment appeared to be not quite so steady on parade as it was at last year's inspection. The firing was bad both at the target and with blank ammunition, and there is room for great improvement. The European officers did fairly well on parade and answered the questions put to them well. The Native officers appear to know their duties.
- V.—This is a fine regiment and moved well on parade. The Native officers and non-commissioned officers have been well instructed and understand what is required of them. The British officers all did well, and readily placed the corps in such positions as were pointed out. In musketry the officers answered indifferently. Instructions have been issued on this head.
- V.—(2nd inspection).—A very well drilled and well set up regiment, that performed the field movements with correctness and celerity. The European officers generally were not

sufficiently well acquainted with the sword exercise; otherwise, all replied well to the questions put to them and did well on parade. The Native officers commanded their companies on parade, and appeared to be well instructed.

VI.—A well-trained and well-disciplined regiment, in a perfectly efficient state.

VI.—(2nd inspection.) The ** Native infantry is in very good order. The target practice was excellent, showing that great attention had been paid to everything connected with musketry. All the officers exercised the regiment and did well. The Native officers are generally well acquainted with their duties, some are better than others. A few of the recruits appeared rather old.

VI.—(3rd inspection.) The regiment is in a very satisfactory state. Its drill and instruction is good, and its musketry practice excellent.

VII.—A very efficient regiment. The interior economy is good, and everything gives proof that the commanding officer discharges his command with zeal and ability.

VII.—(2nd inspection.) The regiment did not appear to be quite so steady under arms as it was at last year's inspection, but both European and Native officers understand their duties.

VII.—(3rd inspection.) The corps has improved since last inspection. The arms, clothing, accoutrements, &c., are all in good order. The target practice was indifferent, but the regiment has not had the sniders long. The men, however, drill well and skirmish in good style, and on the whole the regiment is considered in good order.

59. I have given all the above, as I esteem the testimony as most valuable coming from one who does not like the system, and who, it will be seen, does not hesitate to point out defects. I think it may safely be said that no conscientious and efficient inspecting officer could possibly have said as much of 11 regiments formerly as is here stated by one officer who rose in the old service.

60. If we turn to the conduct of the men, I find that in five years 1,313 men have been tried by court-martial in the troops under the Commander-in-Chief. This gives a fraction over $262\frac{1}{2}$ per annum, or about three-fifths per cent. on strength—less than four per regiment. In the Punjab Frontier Force the trials have been 318, or $63\cdot6$ per annum, or less than half per cent. on strength, or $3\frac{1}{2}$ per regiment. The dismissals, *whether by court-martial or by discharge without trial*, during the five years averaged less than four per regiment under the Commander-in-Chief and about over $5\frac{1}{2}$ per regiment in the Frontier Force.

61. The trials of course include those in which acquittals ensued, and an analysis of the offences for which men were tried would show that many were not of a very serious nature. I believe no army but the Indian could show such an absence of crime.

62. If we next test the state and popularity of the service by the number of desertions, we find that in five years the average annual number of desertions in the army under the Commander-in-Chief amounted to as nearly as possible one half per cent., say seven men in every two years in an infantry regiment, and a little over two men per annum in a cavalry regiment. These desertions, however, take place mainly among men of particular races, and in some regiments desertions are almost unknown.

63. In the Punjab Frontier Force, strange to say, the desertions have been even less, amounting only to a fraction over a quarter per cent., and not equaling three per regiment. This is a most extraordinary circumstance, considering the proximity of the frontier, and the originally wild and improvident nature of a large part of the soldiers who compose the Frontier Force.

64. The facility or otherwise of recruiting, and the number of men who voluntarily take their discharge before obtaining pension, are some tests of the popularity of the service. Now on looking to vacancies, we find that on the 1st January 1875, in the Bengal cavalry, the vacancies were 26 or less than one and a half per corps; in the Bengal infantry the vacancies were 663 or 15 per corps, that is about two per cent.; in the Frontier Force the vacancies were 200 or $10\frac{1}{2}$ per corps. Considering that recruits receive no bounty, and on the other hand actually receive little pay for a long time after joining,—that regiments recruit for themselves, without any special or paid machinery,—that discharges are freely given to soldiers who ask for it as long as their troops and companies are not ten men short of their complement,—and that some regiments are enormous distances from their recruiting grounds,—I think that the small number of vacancies in the ranks of the army is astounding! I suppose no army in the world is so well up to its establishment, even where conscription or other special means are resorted to for the purpose of supplying that army.

65. An analysis of the reports as to the quality of the recruits, too, is by no means unfavourable. Of course there has been no time when some officers would not be found to deplore falling off in their men, but I doubt if any impression that this is correct to any injurious extent would be formed now by those who have watched the Native soldier carefully for many years past, or indeed from the documents sent up. The great prosperity of the country, however, especially of the Punjab, no doubt does interfere with successful recruiting, but we have no reason to be dissatisfied on the whole with the recruits, and some of the measures already recommended in this chapter will assuredly stimulate good men to enter our ranks more freely than at present.

66. As is well known, discharge is freely granted when asked for by soldiers in the Presidency, and the number of discharges cannot altogether be taken as a test of the popularity or unpopularity of the service. Many of the soldiers are restless, and after a period of service desire to return to their homes. They are nearly all married men with their wives at their villages, and many have small stakes in land. Thus private affairs often render it desirable for men to return home, and if they cannot obtain leave they take their discharge. I therefore by no means admit that anything like a majority of those who take their discharge do so because they dislike the service. On the contrary it is not at all uncommon for men who have taken discharge, to enable them to settle some affairs at their homes, to return and re-enlist in their old or other corps, but whatever deduction we may draw from the discharges, they amounted in the Bengal army in five years to 5,151 or 1,030 per annum. This gives an annual average per corps of about 15 or about

2½rd per cent. on strength. In the frontier force the discharges at men's own request amounted to 2,005 or 401 per annum. This for 19 corps (counting the six batteries of artillery as one corps and also reckoning the cavalry and infantry of the Guides as one regiment) is equal to 21 per cent. and to less than 1½ per cent.

67. Finally I would say, that as we have an army in good order, willing, obedient, and ready to distinguish itself, as I believe, for any service in or out of India, we should be very chary of meddling with so delicate and valuable an instrument, but that we should take the measures, not very extravagant in cost, already recommended as likely to contribute materially to the comfort and efficiency of that army; and I further consider that whenever a decision is come to, to this effect, as I hope will be the case, the Government will unmistakably announce its confidence in the present system, and its determination to maintain it in its integrity, while ready at all times to attend to improvement in matters of detail.

CHAPTER III.

Madras Army.

I APPROACH the subject of the organization of the Madras army with extreme diffidence, as my acquaintance with it of course is limited, and my opinions are in some points opposed to that of officers for whom I have the highest respect, and who have much personal knowledge of that army. I have, however, never advocated a completely uniform system in the three armies of India. Uniformity seems to me essential in some respects in these three armies, which are so often brought together in cantonments or in the field, and in certain other respects uniformity between them is desirable, although not essential; but no doubt in many points an absence of strict uniformity is permissible, and perhaps desirable. I should, therefore, gladly support any measure which, though causing a difference in Madras from what I advocate for Bengal, would be at once workable and agreeable to the authorities and army of that Presidency.

2. From a perusal of the opinions of the Commander-in-Chief and the Members of Government of the Madras Presidency, forwarded with Colonel Silver's letter of the 15th April last, it is clear that the present system is disapproved of. This of course we knew before, but I cannot say that any satisfactory scheme has been proposed in place of it.

3. I will endeavour as briefly as possible to give the objections, and in doing so I find it will be convenient to drop the distinction I draw between the British and Native portions of the Bengal army in Chapter I. The two seem inseparably connected together in discussing the proper system for Madras, and I have already in Chapter I., on the British officers, Bengal army, touched on many topics which apply equally to the British officers of the armies of Madras and Bombay.

System of providing British Officers for the Native Army.

4. As to the system of supplying officers, the objections are the same as those referred to in Chapter I. of this note and in the appendices there cited, with the addition that candidates do not come forward, and that in time of war British regiments could not be called to give up their subalterns.

I do not think any of the objections urged from Madras have greater force there than in Bengal, except the failure of supply. This is a serious matter, and time only can show whether officers will come forward; but certainly the want of inclination to enter the Madras Staff Corps cannot arise, as alleged by Sir Frederick Haines, from the greater opportunity of obtaining civil employ in these Presidencies, for there are fewer officers in proportion away from the army in either Bengal or Bombay than in Madras. Indeed, in the grades of captain and subaltern, I find, by a return prepared by Mr. Kellner of the state of the three armies on the 1st July last, that out of 757 captains and subalterns in the Bengal army, 164 were in Political, Civil, Public Works, or other employment away from the army; in Madras 99 were so absent out of 341; and in Bombay 69 were absent out of 283. The proportions thus were as nearly as possible 22 per cent. in Bengal, 29 per cent. in Madras, and 24½ per cent. in Bombay.

5. If we take subalterns only, however,—that is, all officers of less than 12 years' service—and it is these, of course, who constitute the majority of officers who have entered the army of late years,—Mr. Kellner's return gives even a stronger evidence of the fallacy of Sir Frederick Haines' supposition that the entries to the Madras Staff Corps are few because there are greater facilities for entering civil employ in other Presidencies. In that return we find that of 240 subalterns in Bengal, 35 are employed on other than military duties; in Madras 13 out of 42; and in Bombay 18 out of 97. Thus the proportion of subalterns withdrawn from military employ in Madras is about 31 per cent.; in Bombay between 18 and 19 per cent.; and in Bengal a little under 15 per cent., or less than half the Madras proportion.

6. In point of fact, the reason assigned for the want of candidates is not the right one, and I believe the reasons were more correctly described in my note of 28th June last (Appendix B.) as arising from there being "hardly as good a chance of rising to the highest posts in Madras as in Bengal; not so much prospect of distinction in the field, judging by the experience of the last thirty years as in Bengal or Bombay; and that while many of the senior officers in Bengal, if not in Bombay, approve heartily of the system of entrusting troops and companies to Native officers, and various corps of those armies have earned much credit under the new organization, the Madras officers have, it is understood, with hardly an exception, disapproved of the change —and their army has had no recent experience of field service."

7. To this I would add that the very knowledge of the service they elect to enter, which I esteem as valuable in Bengal, no doubt operates against young officers entering the Madras army—an army in which they hear the officers perpetually decrying the system under which they are serving, and in which they must see that there is comparatively little prospect of military distinction.

8. The other objection to the system, not alluded to in Chapter I., although of course it is an objection which, if valid, applies equally to all Presidencies, is that the supply of subalterns from British regiments would fail in time of war. I do not see why it should. We are never likely to have a war which will necessitate the employment of every British regiment in India, and officers of regiments far from the scene of action could be well spared, and no doubt would be anxious to come forward. I have shown in Chapter I. what other reserves of officers we have in time of war; but if all these fail, we have still the resource of direct appointments of officers which may be expected to be as good both as respects numbers and quality as direct cadets appointed now. No doubt a very severe and prolonged war might require extraordinary measures to be resorted to to obtain young officers; but this would apply to all armies; and certainly if the British army was engaged in a very bloody and prolonged struggle, no one can suppose that we could afford to give young subalterns a thorough preliminary training at Sandhurst or elsewhere. We should have to be content with certain tests—perhaps a short course of professional instruction—and then hurry them off to regiments. The Indian army would be no worse off in this respect than the British, but in either case only very serious and lengthened operations would bring about this state of things.

9. I think that, so far as we have yet gone, the one real objection to the present system as respects Madras is that candidates may not come forward; and with respect to this I can suggest no better remedies than those contained in the first chapter, or some other methods that may be thought better suited for procuring young officers.

System of Promotion of British Officers in Native Corps.

10. In respect to the rise of officers regimentally, Sir Frederick Haines points out the great difficulties that have arisen in the Madras army from the reduction of 16 regiments out of the 60 that formed that army in 1860; but I am not aware that any system could have obviated these difficulties, unless all the officers of the reduced regiments had been pensioned. If they had done duty with the remaining regiments, and the latter had been retained on the old system, I think equal difficulties would have arisen under that system as under the present. Those difficulties, however, have been very real, and I by no means wish to underrate them. I think, however, that they are disappearing, and that in a few years they will altogether disappear.

Supersession of Senior officers in Regimental Appointments by their Juniors.

11. The case of senior officers serving under juniors in Native regiments has only twice occurred in the Madras army, so the difficulty arising from instances of this kind which has occasionally been seen in this Presidency has not been felt in Madras, and need not be discussed in connexion with that army.

Proportion of Senior to Junior Officers and Supply of young Officers.

12. The proportion of senior officers to juniors in the army is, as stated by Sir Frederick Haines, most serious. The cause of this has been detailed in Chapter I., but the evil has been excessive in Madras as compared with Bengal or Bombay. It would have equally occurred, as far as the age of the officers is concerned, under the old regular system if a reduction had taken place without new appointments until the proper number of reductions had been effected—only we then should have had the same old officers as at present, the majority of them holding rank much inferior to what they do at present. The increase of proportion of old officers in the face of reductions can only be effected under any system by a wholesale system of pensioning off the particular officers we desire to get rid of; and this has not been thought practicable. The result is, that while in 1857 there were only 216 officers in every thousand who had completed 20 years' service, there is now a proportion of 482 in each thousand who have served for this period. It is a great evil, and everything that is possible should be done to diminish it. I have already in paragraphs 4 to 8 discussed the subject of the supply of young officers.

Withdrawal of Officers from the Native Army for Staff or Civil Employ.

13. As to the evil of withdrawing officers from regiments, Sir Frederick Haines thinks it undesirable that officers should join regiments with the object of leaving for other employment, but he would not press as a necessity the cutting off of officers from civil employ, though he would require them to become actual civilians after they have passed their probation. I think all I have said on this subject in Chapter I. applies here; but I would observe that it seems strange, with such a want of military officers for regimental duty, 50 officers should have been taken for civil employ in the last five years. The army surely should first have been considered, and other arrangements would, I conclude, have been made for the civil administration if a strong representation had been made that the army was being rendered inefficient by such withdrawals.

14. The withdrawals, however, for this class of employment were after all at less than the rate of one officer per regiment in four years, and would not have been serious had there not been a dearth of young officers coming forward in Madras to supply regimental vacancies.

15. The number taken for army departments and those who returned to military duty in the last five years—50 and 84 respectively—appears to me excessive; but without a very careful

analysis, for which I have not time, I cannot enter into the causes. It appears clear to me, however, that in any normal state of affairs in the Madras army neither the withdrawals nor returns to duty would be as large as this.

16. As regards the withdrawal of officers for civil employment, it will be observed that there is not complete unanimity in Madras. While the Commander-in-Chief would let them go to civil employ, he thinks this should be followed by a complete severance of their connexion with the army. The late Governor, Lord Hobart, would withdraw "all inducement of tempting civil employment, either here or in other Presidencies, to disincline him to the appointment" (that is to a regiment), "unsettle his views, and impair his military experience and habits when he has obtained it."

17. Mr. Robinson, on the other hand, thinks that an important political end is subserved by allowing free passage through the lower ranks of the military service in the civil employment in India. He would, indeed, absolutely reserve certain branches of the administrative service—such as the Police—for young men who have served a certain period in the army. He thinks that civil departments are now suffering because young men with some military training are not available for them, and he considers that there is no training and no assurance for honesty and efficiency that is equal to the possession of Her Majesty's Commission. Indeed, Mr. Robinson evidently would increase and not reduce the proportion of military officers in civil employ. He does not say in what way he would, concurrently with this large drain on the army, secure that efficient officers should remain with regiments; but I gather from what he says as to the possession of Her Majesty's Commission, that he would retain officers in detached and civil employ in the army.

18. Mr. Ellis, again, thinks there will be no serious inconvenience if in the Madras Presidency itself the withdrawal of officers from the Army for all Civil, Survey, Police and Public Works employ ceases, though he admits they may be necessary for such employments in other parts of India. If withdrawn, he agrees with Sir Frederick Haines that they should cease to belong to the army and should become actual civilians.

19. While most fully admitting that any excessive employment of military men in civil employ is injurious to the army, and I believe altogether unnecessary, I imagine that it will not be thought right to resort to any extreme measure in prohibiting all employment of military officers in civil employ in Madras only or in all the Presidencies, and I think it would be quite sufficient there as elsewhere to put a limit on withdrawals for this purpose, as suggested in paragraph 42 of the first chapter of these notes.

20. Sir Frederick Haines, in connexion with this subject, would *second* officers in military employment if there is a return to the old plan of regimental promotion, which he earnestly hopes may be the case. The seconding of such officers can be carried out under the present system of regimental advancement, as proposed by his Excellency the Commander-in-Chief in India. I am not clear whether Sir Frederick Haynes advocates a return to the exact plan of regimental promotion formerly in existence in the Indian army. Any such return seems impracticable. Promotion, usually intolerably slow in the old Indian army, which officers entered and would enter for life, and not for a few years as many do the British army, would be even slower now than formerly, as purchase could not be resorted to to quicken promotion, and it seems out of the question to revert to that old organization, at all events without some great modifications the scope of which it would be extremely difficult to indicate.

21. Sir Frederick Haines thinks the Commissariat should be a branch of the army, but not the Pay Department, which he couples with the Police—why, I do not know. The Police has no necessary connexion with the army, and the Pay Department is part of it, its officers having to accompany forces into the field. It should in my opinion, as already stated in Chapter I, paragraph 35, continue to be a part of the army. This is also the opinion of Lord Napier of Magdala.

Sufficiency of the Complement of British Officers in Native Regiments and Competency of Native Officers to command Troops and Companies.

22. Sir Frederick Haines considers the present establishment insufficient for peace or war, and thinks there should be at least one British officer to a company; and to meet this he would give 16 officers to a regiment and reduce the number of companies to six. Mr. Robinson seems to agree in this view, and would add one or two to the subaltern grades so as to admit of detaching officers for civil employment without weakening cadres. Mr. Ellis also, apparently, concurs.

23. It appears to be the opinion of all these high authorities that it is hopeless to expect a Madras Native officer to command a troop or company in peace or war. The Native officers are said, even though well drilled and instructed, not to have that self-reliance and quick apprehension which the leader of a company should possess, and under the present system of pension they are too old; and Sir Frederick Haines proposes alterations in the present rules which seem very much in effect what I advocate. With respect to the Native officers, I observe that in the confidential inspection reports of Madras regiments, the Native officers of many regiments are said to be quite efficient in command of their troops or companies: but I will not lay too much stress upon what may not perhaps be intended to bear its literal meaning; but as to the impossibility of having thoroughly good Native officers, whether by selection from corps or from the outside, I confess I am a little sceptical.

24. It seems to me impossible that by proper training and selection 16 men out of 700 cannot be found competent to fill the post of commanders and subalterns of companies. As respects intelligence, I believe the soldier of the Coast army is equal to those of the other armies, and there is no reason to suppose that men who were selected for superior posts would not possess adequate courage.

25. Then as to selection from the outside, this has often been said to be impossible in Madras; but I see Mr. Robinson thinks "that military schools might be established, through which

"Natives of social standing might pass at an early age into the higher grades of Native officers without passing through the ranks;" and Mr. Ellis, in paragraph 6 of his Minute, advocates a similar measure: so that the Native officers would consist of a portion who "after special training had received direct commissions, and of Native soldiers who, by length of service or special merit, had been promoted from the ranks to the commissioned grades." And Mr. Ellis believes that "under these conditions military employment would be popular among the upper classes of Native society," and that there would be no danger in doing this.

26. It seems that this is very much what we are doing in Bengal, but without a college, and it appears to me that if such steps are resorted to as here recommended, we could hardly keep such qualified men in a thoroughly subordinate position to the latest joined sub-lieutenant. It would, I think, be inevitable that that such men should aspire to command troops and companies, and that they should only be under British officers of standing. I would observe, however, that to give a high college training to our Native officers seems to me highly inexpedient.

27. If the Native officers are so unfit for the positions assigned to them under the present organization, then the increase of pay allowed to subadars in 1864 was wrongly given to Madras, as the higher pay was expressly given in consideration of higher duties and responsibilities, to which, it is stated, these Native officers are not equal.

28. I am of course aware that the Native officers of the Madras army are for the most part, if not altogether, of the same class as the men, and that the habit of the men living their lives, as it may be said, in the regiments, and whole families belonging to the same corps, may not be favourable to the Native officers exercising a firm and important authority; but I should think this evil might be overcome, and on the whole, I believe, that the system in force in Bengal would succeed in Madras if vigorous efforts were made to introduce it. If I individually had to settle the matter, I would order accordingly, and I would trust that when once it was laid down by authority that the system was to continue, all ranks, and especially the higher ranks, would thoroughly accept and endeavour to work it, and not to run down an organization with which most of them were utterly unacquainted. In this case the Native officers should of course have the same addition to pay that I have recommended for Bengal.

29. If, however, it is decided to have British officers to command companies—and upon this point hinges nearly all the questions connected with organization of Native troops—then two courses are open:

I.—To have large companies, four to a corps, as shown under head 4, page 3 of my memorandum of the 18th July 1873, Appendix A. This would give a commandant, an adjutant, a quartermaster, four officers commanding the large companies, and four subalterns of companies. These could be Staff Corps officers on the present system, and, as proposed for Bengal, all officers in civil or *quasi*-civil employ could be struck off regiments and all in military employ seconded. This would almost always ensure the presence of an officer to command each company, exclusive of regimental staff, and when all officers rejoined from leave for service it would be rare for a company to be left to the guiding of a Native officer.

II.—To adopt Sir Frederick Haines' plan of six companies, with the complement marginally given. This would give, according to his allowance of five for absentees and three for regimental staff and excluding the field officers, six or perhaps seven officers. This would be quite inadequate to secure a competent British officer for each company;

1 Lieutenant-Colonel.
1 Major.
4 Captains.
6 Lieutenants.
4 Sub-Lieutenants.

and allowing that officers in civil employ ceased to be borne on the strength of the army, and that officers in military staff employ were seconded, still it would be impossible to secure that an officer should not often be required for some *acting* military employment during his absence in which his place could not be filled up, while it would often happen that there was a vacancy at the bottom. It is doubtful, therefore, whether this complement would always give an officer per company, and it certainly would not do so without entrusting two or three companies to sub-lieutenants, hardly the class of officers to command them; while practically, no doubt, they would often have to be led by subadars, the class declared to be unfit to be leaders of companies.

30. This latter proposal seems unsuitable, and as it manifestly involves a regimental and not a Staff Corps system of promotion and involves the appointment of direct candidates, I would prefer to it a system more like the old one, and give a regiment a still larger complement. Indeed, by adding a captain and two lieutenants, the complement would be exactly that of the old Native army prior to 1840, and if, in addition to that, officers in military employ were seconded and those in civil employ struck off, it would be possible to secure that European officers should always be available to command companies.

31. I can, however, support neither Sir Frederick Haines' proposal nor the amendment on it. I would not refrain from doing so solely to maintain the Staff Corps, though I attach importance to that, but because I think that any proposal is bad by which we shall keep British officers for years in the same position as when they commence their career or soon after—that is in command of companies—and because I wish to advance Native officers; but they are proposals to be considered. If any change is to be made, I prefer alternative I. in paragraph 29.

Native Cavalry.

32. I do not here allude specifically to the Native cavalry, though all my observations I think apply to them. Papers specially relating to that branch of the service are now before Government, and will be separately dealt with.

Advantages for Native Soldiers.

33. I would give to the Madras army the advantages of garnts in aid of kit and half-mounting, &c., just as proposed for Bengal, the increased pay for Native officers being dependent on

whether they are to continue to command companies or not. There is a need, too, for some alteration in favour of the soldiers in the Madras hutting rules; but this is a question which may be separately dealt with.

Composition of Madras Regiments.

34. I entirely agree with Sir Frederick Haines that, as in Madras all regiments are constituted alike as to men, proportion of Hindus, and Mahomedans, &c., there would be no reason in constituting them into class regiments, regiments with class companies, or any other form of organization such as has been adopted in Bengal. All the men are natives of India, and the army comprises 1,967 Christians, 11,225 Mahomedans, 1,032 Brahmins and Rajpoots, 2 Jats, 433 Mahrattas, 10,140 Telingas or Gentoos, 3,107 Tamils, and 2,109 of other classes.

35. To make this chapter on the Madras army complete, I will now give, as in the Bengal army, a précis of statistics which enable us to form some idea of the state of the former army: and I may mention that, although the Commander-in-Chief, Madras, has not sent any abstract of the confidential inspection reports of corps, I am aware, from a careful perusal of these reports for the last four years, that the regiments are generally stated to be in good order as respects drill and discipline. This seems to show that the present organization, though labouring under abnormal difficulties, is not quite so bad as its opponents assert.

36. Of trials by court-martial in the last five years there were 1,168. This gives 233·6 per annum, or more than five per regiment, and about $\frac{1}{4}$ ths per cent. to strength rather more than the proportion in Bengal, but still very moderate. The dismissals by court-martial or by order in the same period were 482, or a little more than two per regiment per annum. This is less than the proportion in Bengal, and I imagine that from the constitution of the Madras army and the prevalence of the "family system" in corps, dismissal is considered a more severe punishment than in Bengal. At all events it is less resorted to.

37. I would here observe that commanding officers in Madras generally decline to avail themselves of the larger power given them by law since the Mutiny, by which they can have summary trials on soldiers, and they continue to resort to the old practice of regular courts-martial. The difference between Bengal and Madras in this respect is striking. In Madras in the years 1872, 1873, and 1874, out of 714 trials, only 10 were by the summary trial; in Bengal, in the same period, out of 847 trials, all but 108 were summary; and in the Frontier Force there were but eight summary trials out of 245. It is difficult to account for the disinclination to resort in cases of crime in Madras to what is here looked on as a valuable adjunct to discipline.

38. The desertions in five years were 286, or at the rate of 57·2 per annum, about $\frac{1}{3}$ rd yearly in each regiment, or less than $\frac{1}{4}$ th per cent. on strength. This is an astonishingly low proportion, and is no doubt owing to the fact that many of the men have no homes but the regimental lines, and to the existence of the system of recruit and pension boys brought up in the regiment, which institutions however are not deemed an unmixed advantage by some Madras officers.

39. As respects facility of recruiting, we must in arriving at a conclusion altogether exclude the cavalry, in which recruiting has been stopped for a long time past. In the rest of the Native army there were 552 vacancies, or $13\frac{1}{2}$ per regiment, and even this small deficiency is due in a great measure to corps serving in Burmah and at other places distant from the recruiting grounds. There is no difficulty apparently in obtaining recruits of a good stamp.

40. On the whole, therefore, it cannot be said, as far as all the foregoing information enables any opinion to be formed, that the Madras army has in any way fallen off. Indeed, as there is more care exercised, as stated by Sir Frederick Haines, not only in promotions to the commissioned but also to the non-commissioned grades, it may be inferred that the Native portion of the army is in a better condition than formerly.

CHAPTER IV.

Bombay Army.

THE Bombay army as respects the change to the existing organization was in a more favourable position than the Madras army, for two reasons. First, the reductions of regiments in the former were much less than in the latter, and consequently there were not so many surplus officers to arrange for; and secondly, a portion of the Bombay army was at the time of the change on the so-called irregular system with a small complement of British officers, namely, the three regiments of Sind Horse, the Poonah Horse, the 21st Native Infantry or Marine Battalion, the two Belooch regiments and Jacob's rifles, or eight regiments out of 37. Nor I think can it be denied that the Bombay army possessed a great advantage in the circumstance of the first Commander-in-Chief during the change of system (Sir W. Mansfield) and the next head of that army (Sir R. Napier), both having come direct from Bengal, both having served much with irregular troops, and both cordially supporting the new organization.

2. Hence but little representations as to difficulties, though no doubt some difficulties arose in carrying out the change, reached the Supreme Government, and the result has been that the alteration was carried into effect with more ease and success in Bombay than in Madras.

3. The opinions on the present system of the Native army received from the Commander-in-Chief and members of the Government of Bombay are summarised by Colonel Johnson in his note, and do not contain much that has not been already dwelt on and argued out in previous chapters of this note.

System of providing British Officers for Native Regiments.

4. There is not alleged in Bombay to have been any difficulty in obtaining young officers until within the last few months, and those who have joined are declared by Sir Charles Staveley to be "a very superior body of young officers," and with "but one or two exceptions all have taken to their new duties with credit to themselves." This would seem sufficient if the supply lasts, but Sir Charles Staveley is told they have a hankering for extra regimental employ, and he also thinks that the withdrawal of these young men is injurious to British regiments which lose some of "their best young officers," and he states that the 108th Foot has given 26 officers to the Staff Corps in 10 years. He therefore proposes some plans for direct appointments which may be worthy of consideration if that mode of obtaining officers has ever to be resorted to.

5. I would say, however, that as we have obtained excellent and, it may be added, trained young officers, we should not resort to any system of direct appointment until the present method fails; that we have no sort of guarantee that young officers appointed direct would have less hankering after extra regimental employ than those who come from regiments, while the remedy in either case is limiting withdrawals, which will practically make officers understand that for the majority regimental and army staff employ for fixed periods is all that is open to them. The complaint of officers commanding British regiments is not unnatural, and it is gratifying to hear (as I almost always do) that it is good officers who leave them; but we must recollect that these good officers never would have joined them for the most part if it had not been for the prospect of the Staff Corps. After all, have British regiments suffered? The instance of the 108th Foot, quoted by Sir Charles Staveley, is evidently exceptional, and it was an old Indian regiment to which I fancy a large proportion of Indian cadets or young gentlemen connected with India went. After all, however, the withdrawals even in this regiment have only averaged 2·10 per annum; and is there any reason to suppose that the 108th is the worse for these withdrawals?

6. The opinions on this point of the civil members of the Government advance no new points.

Promotion of British Officers in Native Regiments.

7. The views on this point in Bombay appear to be entirely met by the proposals made by Lord Napier of Magdala for ensuring regimental succession, and for seconding military staff officers. These, if approved, would of course be extended to all regiments on the present organization, and would, I think, remove every objection raised as to officers not being fixed in particular regiments. This will be easy of introduction in Bombay, where the number of unemployed officers is small.

Supersession of Seniors in Rank by Juniors in the Native Army.

8. As only one case of the kind has occurred in Bombay, while in nearly every British regiment there are seniors serving regimentally under juniors, there seems nothing necessary to be said on the subject.

Proportion of Seniors to Junior Officers.

9. The proportion is alleged to be injurious, and no doubt it is, but the causes of the excessive proportion are abnormal, and are explained in paragraph 14 of Chapter I. of this note.

Withdrawal of Officers from the Army for Civil or Staff employ, and return of Officers from the latter to the former.

10. It does not appear that in Sir C. Staveley's opinion the withdrawals have worked detrimentally, and he thinks staff officers return to their duties more efficient than when they left, nor does he object to the withdrawal of officers for civil employ if their places are filled. This latter is of course a *sine quâ non*. With the regulations proposed by Lord Napier of Magdala it is clear that Sir C. Staveley would desire no alteration as to withdrawals, and, as I have often urged, some limit should be placed in the withdrawal of officers for civil employ. Sir C. Staveley desires an extension of the system of seconding to all military staff appointments, and would therefore no doubt concur in the expediency of Lord Napier's proposed rules. Sir C. Staveley would make officers joining the army civil departments leave the army, and rise in grades departmentally—a proposal which would upset the excellent army departments, and be in my opinion mischievous. The existing system in this respect has many advantages, and should not be tampered with.

11. The statement given by Sir C. Staveley shows that in five years 58 officers have been taken for army departments and civil or political employ, that is, (supposing none were unemployed officers, which is very unlikely,) about 1½ per each corps in five years, and 41 returned, or very little over one per regiment in five years.

12. The Governor of Bombay and Members of Council are in favour of more or less completely severing from the army officers in civil employ. I have nothing to say on this point beyond what is contained in previous chapters.

Sufficiency of Complement of British Officers for Native Corps in Peace and War.

13. The general opinion in Bombay appears to be to increase the complement, as the present though sufficient in peace, would not be so in war. Sir C. Staveley appears to think highly of the old system, but in my humble opinion he ascribes it to merits—such as those contained in paragraph 16 of a letter from the Adjutant-General, enclosed by Sir C. Staveley—which are wholly imaginary, and which embrace objects more likely to be attained by the present organization. I am not quite clear whether he would, under any circumstances, return to the old system in its

entirety: see paragraph 18 of the above-cited letter. The schemes, however, proposed by him and by the Adjutant-General for reorganization of regiments do not seem suitable to the Staff Corps system; and as to linking two or three regiments together, and calling them battalions of the same corps, I have already said all that occurs to me. In some respects the actual organization of battalions is in accord with that proposed by me in Chapters I. and II., if Native officers are deprived of command of companies. Any alteration in the direction proposed involves a change in organization, and I need not in this chapter treat of that subject separately.

Efficiency of Native Officers, and their Duties and Emoluments.

14. Sir C. Staveley does not think the Native officer can be so improved as to be fit to command companies in all situations, although he admits they are improved and can perform their duties properly at ordinary field days in time of peace. He does not show that they failed in war, but says he should not feel that confidence in them that he would in British officers. This is natural, but is hardly sufficient to condemn the attempt. Lord Napier of Magdala, who knows the Bombay army most intimately, has a different opinion, but will speak for himself, no doubt, in writing upon the Bombay army. The Governor and Civil Members concur in Sir C. Staveley's view.

15. It is not anywhere apparent that the men in the Bombay army are less intelligent or less brave than the men of the old Bengal army, and it is well known that many Hindustanees of the Bengal army have proved admirable Native officers in war in regiments composed of other races, and have commanded companies with distinction. No corps has seen more service, I take it, in the last 26 years, than the Guides, and for a large part of that time the subadar-major was an Oudh Brahmin, trained in a Bengal regiment, and who always proved equal to the important post he held in peace or war. I could name many other instances, and cannot possibly accept the view that the ranks of the Bombay army are destitute of men equally good.

General Remarks on Organization of the Bombay Army.

16. On the whole a perusal of all that has been written, a knowledge of the opinions of Lord Napier and Lord Sandhurst, successively for five years in command of the Bombay army, and from some little personal acquaintance with Bombay troops, I am strongly impressed with the belief that the present organization should be left untouched, and that all the measures proposed for British and Native officers, and for the native ranks generally in Bengal, should be extended to Bombay. This once decided, and it being distinctly stated that no changes would be made, I believe the Bombay army would be perfectly contented, and that there would be no doubt as to its efficiency.

17. The transformation of the light cavalry of the army into Silladar Horse was a very large measure, and might possibly have not succeeded. I believe it did succeed perfectly, and that the regiments are very efficient. Certainly, though one of the old Silladar regiments in Bombay has more than once been criticised by inspecting officers, the three old regiments transformed into Silladar Horse, are very highly reported on; and though the men may have disliked the change at first, I fancy now they would esteem it a punishment to be ordered to revert to the old regular system.

18. The inspection reports of the Bombay army are, as a whole, usually very favourable, and in some instances the Native officers are very highly spoken of.

19. I will now give the several statistics of the Bombay army that I have already given of those of Madras. There were 1,557 men tried by court-martial in the last five years, which gives an average of 311.4 per annum, or a little over eight per regiment, or about $1\frac{1}{4}$ per cent. The number dismissed by court-martial or summarily was 730, or 146.0 per annum, equal to four per regiment, or 0.580 per cent. The trials, it will be seen, were much more numerous than in Bengal. Of 940 trials in Bombay in 1872, 1873, and 1874, 712 were by the old process of court-martial, summary trials only being resorted to in about one third of the cases.

20. There have been 532 desertions in five years, or 106.4 annually, that is 0.423 per cent., or not three per regiment. The number of vacancies on the 1st January 1875 was equal to $27\frac{1}{2}$ men per regiment, or 4.609 per cent., but this return was prepared just after what is the date of annual invaliding in the Bombay army, when the regiments are at their lowest.

21. I may observe that in Bombay discharge is not so freely given to men who ask for it as in Bengal, and that from the inspection reports it appears men sometimes complain of being kept in the service against their will. Sometime ago the Government of India asked whether it would not be well to introduce into Bombay the Bengal practice of allowing discharge very freely to those who asked for it in time of peace, but Bombay preferred to retain its own practice. The number of men so discharged, in five years, amounted to 382, or 76.2 per annum—about two per regiment.

22. The reports on the quality of recruits are not favourable, either as to facility of procuring them or as to quality. This partly arises, perhaps, from a rise in wages in the Bombay Presidency, and certainly to some extent from a restriction as to the districts from which recruits are now allowed to be taken. No doubt the Bombay army got fine men from Bengal, and very much object to the restrictions placed on their drawing men from this Presidency; a restriction which has been deemed necessary on political grounds. It is not, however, shown that the smaller men obtained in Bombay are really inferior as soldiers, and the small number of vacancies shows that there is no insuperable difficulties about recruiting under present rules.

23. The Bombay army is not of the same almost uniform composition as that of Madras, and three regiments of infantry are altogether composed of Punjabees, Beloochees, and the like. It consists of 310 Christians and 252 Jews; of 21,600 natives of India, comprising 4,446 Mahomedans, 2,951 Brahmins and Rajpoots, 51 Jats, 8,045 Mahrattas, 119 Telingahs or Gentoos, 3,025 Purwarees, and 2,963 of other castes. Of Punjabees there are 1,787 comprising 998 Mahomedans, 259 Hindoos, 509 Sikhs, and 31 Muzbee Sikhs. Of Trans-Indus men there are

780, comprising 175 Affghans, 182 Bordermen, 310 Beloochees, and 113 Persians. Of Hillmen there are 3 Goorkhas and 44 Dograhs.

This seems a judicious composition, except that the Mahratta element looks large. It, however, has no representative in the other armies.

CHAPTER V.

Pension System—Native Army.

THERE is a general impression in all the Presidencies that some revision of the pension regulations of the Native army is desirable, and with this is mixed up the system under which men can be discharged for inefficiency, without pension, and also proposals for an army reserve.

2. As in all other army questions, we must first form a conclusion as to what we really want—in fact, what is our aim in having a pension system at all. The two great objects, I take it, are to ensure that none but efficient men remain in the army, and that old and deserving soldiers have a comfortable provision when they leave the army. Of course out of a good system of the kind arise many contingent advantages, such as an increased inducement to enlist and for men to behave well when serving; the political advantage of showing that we take care of our servants in their old age, and we may add, notwithstanding the disappointment of 1857, the advantage of having pensioners who may be presumed to feel that their interest is identical with that of the British Government scattered up and down India in no inconsiderable numbers.

3. To a great extent our present system does ensure these advantages, and I believe is worth the large cost it entails; but if alterations are desirable, they should certainly be made if their cost is not prohibitory.

Discharges without Pension.

4. We may first consider our rules as to discharge without pension, and it is here unnecessary to refer to the case of the men who are allowed to take their discharge at their own request, or who are dismissed summarily or by court-martial for misconduct. There will always be a certain number thus got rid of and who forfeit all claims to pension. The permission to leave the service at their own request is a valuable privilege, and I would advocate its extension in full to the other Presidencies rather than restrict its operation in Bengal. I believe the privilege is one that is much appreciated and that adds to the popularity of our service, and I should find it difficult to persuade myself that even in Bengal, where these discharges are most frequent, the loss of 15 Native soldiers from each regiment every year—men who would serve on unwillingly if kept in the service—can do any harm to corps. In time of war, or when troops or companies are 10 men below their complement, this privilege is stopped.

5. Of discharges for unfitness, the first to be considered is that of the recruit. The commanding officer has unrestricted power to discharge any recruit who is obviously unlikely to become a smart soldier from any cause. As in the Native army it is generally many months before a recruit has gone through the whole of his training, there is amply time to judge if he is likely to turn out a smart soldier in all respects, and if this seems improbable, it is a commanding officer's interest to discharge him. This is a valuable safeguard against encumbering the ranks with men who, though they on enlisting had been approved, turned out during their course of instruction to be wanting in physical or mental qualifications necessary to make a smart soldier.

6. Of course the proportion of men discharged in this manner depends on the care exercised in enlisting recruits, and also on the individual opinions of commanding officers as to what constitutes a bar to a recruit turning out a smart soldier. It appears, however, that during the last five years in Bengal out of 17,628 men enlisted, 2,243, or say one in eight, were thus discharged. In the Frontier Force 7,160 men were enlisted and 901 discharged as recruits, or about the same proportion as in the Bengal army; in Madras out of 6,662 men enlisted, 65 were discharged, or about one in 102; and in Bombay 7,421 were enlisted, of whom 139 were thus discharged, or about one in 53.

7. To look at it in another way, there were about six and a half recruits discharged in each regiment of the Bengal army per annum; in the Frontier Force about ten per regiment per annum; in Madras about one and a half per regiment *in five years*; and in Bombay about $3\frac{1}{3}$ *in every five years*. So great a difference between Bengal and the other Presidencies can hardly be accounted for by any difference of care in first enlisting, and points at some radical difference in the systems of the armies, or in the views generally held by commanding officers, just as there is a radical difference in the mode of granting at their own desire discharges to older soldiers and in trying soldiers by ordinary instead of by summary courts-martial. It may be worth while to inquire what the exact system is under which recruits are discharged in Madras and Bombay, for I think the practice in Bengal, though giving more trouble, inasmuch as it brings in a larger proportion of recruits, is well suited to render regiments efficient, and perhaps remotely to keep down the pension list, and even indirectly to cause a better supply of material in regiments from which to select for the non-commissioned and commissioned grades.

8. After a recruit is finally passed into the ranks he can only be discharged (save for misconduct or at his own request) if declared physically unfit, and in such a case he receives no gratuity if of less than five years' service; but in this as in the other cases of discharge under this rule, a free passage is given by rail or Government steamer when such means of conveyance are available in the direction of the men's homes. If of more than five years' service, he receives a gratuity of three months' full pay, and if above ten years' service, six months' pay, including in each case good-conduct pay. To establish a man's unfitness under this head, he must be declared

unfit by the annual invaliding committee or by a special medical committee; but if the man is serving where a committee cannot be convened, he can be discharged summarily by the commanding officer with gratuity on the certificate of the regimental medical officer.

9. Men who have served 14 years, and who become physically unfit, are to be retained until they are entitled to pension on the completion of 15 years' service, unless there are very special circumstances, when, with the sanction of the Commander-in-Chief, they may be discharged with a gratuity of six months' pay.

10. In the Bengal army in five years, the number of men of less than five years' service thus discharged without any gratuity was 394; in the Frontier Force 146, in the Madras army 80, and in Bombay 160. In Bengal, in the Frontier Force, and in Bombay this gives between one and two men in each regiment yearly; and about one man in three years in Madras, the latter Presidency again showing a marked difference, and a difference presumably in the direction of retaining some men who might advantageously leave the service.

11. If properly worked, this last class of discharges is a valuable aid to efficiency, as the man's discharge costs nothing, and at the same time he is young enough to take other employment unless indeed he is absolutely unfit for any work.

12. The next class of discharges is one that is given on the same grounds and under the same rules as the preceding, except that gratuity is granted on the scale shown in paragraph 8, and that it applies only to men over five and under fifteen years' service. Under this head in five years 1,126 men were discharged in Bengal; 267 in the Frontier Force, 154 in Madras, and 314 in Bombay. This gives a little over three per regiment yearly in Bengal, about three per regiment of the Frontier Force, about *two in every three years* in Madras, and a little over one and a half per regiment in Bombay.

13. Here, again, we should be led to infer that Madras retained men who should be discharged, and thus to a certain extent defeats the object of Government in giving these gratuities.

14. After 15 years' service a pension is given when a man becomes unfit, but to men of less service who are unfit for duty from wounds or from injuries sustained in service, and generally even from serious injuries sustained in peace in the execution of duty, pensions are given according to a regulated scale.

15. Now it is to be observed that from 15 to 40 years' service everyone receives the ordinary pension, and that there is no inducement, as far as pension is concerned, for a soldier to prolong his service for a single day, with two exceptions; 1st, that if he is a non-commissioned or commissioned officer, he must have served three years in his grade to be entitled to the pension attaching to it; and 2ndly, that if he has reason to expect promotion, he may endeavour to remain on not only to obtain that promotion, but also to serve three years in the higher grade to secure the pension of it. A sepoy *who knows he has no prospect of promotion*, therefore, has little inducement to endeavour to serve if he can obtain pension, as the Rs. 4 per mensem he would receive after 15 years' service is not open to increase until he has served 40 years with unblemished character, when he would get Rs. 7 per mensem. So a havildar who had served above 15 years and three years in his rank, and whose qualifications were such as to bar his rise to the commissioned grades, could gain no pecuniary advantage until he has served 40 years. It is therefore not to be supposed, I think, that many of the bad bargains of the army do endeavour to conceal defects when entitled to pension in the hope of holding on for the higher pension claimable by men of *unblemished character* after 40 years, and in point of fact, though the contrary has been alleged, very few men ever do serve for the 40-year pensions, and they are nearly all Native officers.

16. This is conclusively proved by a reference to the returns, which show that in five years in the Bengal army only 88 men transferred to the pension establishment received the superior rate of pension to 5,988 on the lower rate; in the Frontier Force 3 men to 1,630; in Madras 188 to 4,084; and in Bombay 21 to 4,282. Thus, as nearly as possible, of those transferred to the pension establishment, one in 64 men has served 40 years in Bengal; one in 545 in the Frontier Force; one in 22 in Madras; and one in 204 in Bombay. Madras again here has a large preponderance of men kept on. This to some extent is accounted for in Bengal by the fact of so many old soldiers having disappeared during the Mutiny, and, as respects the Frontier Force, by there being in it no men of 40 years' service, except the limited number of transfers sent to it from other corps on its formation in 1849. This explanation can only be accepted to a certain extent, for I often see remarks in inspection reports on Madras regiments which show that men are retained after ceasing to be really efficient to secure for them this higher rate of pension; while, though the Bombay army for the most part remained intact during the Mutiny, Madras gives to the pension establishment ten times the number of men of 40 years' service in proportion to the number of pensioners that are given by Bombay.

17. Even in Madras, however, as there is not one man of 40 years' service pensioned annually from each regiment, the number of men remaining for the higher pension must be insignificant.

18. Passing to men of lower periods of service invalided on the ordinary rates of pension, the returns procured enable us to see how many went after different periods. The following table shows this:—

Army.	Total number invalided in five years.	Number of men invalided in each period of service.				
		15 to 16 years' service.	16 to 20 years' service.	20 to 25 years' service.	25 to 30 years' service.	30 to 40 years' service.
Bengal	5,598	2,393	1,568	1,022	684	331
Frontier Force	1,630	544	636	408	38	4
Madras	4,084	365	1,156	869	760	834
Bombay	4,282	442	1,525	745	1,081	489

NOTE.—The numbers who had served upwards of 40 years are given in paragraph 16.

From this it appears that very nearly two fifths of all the men who receive the ordinary pension in Bengal have gone before they have served 16 years', while five sixths go before they have served 25 years. In the Frontier Force about a third leave during their 16th year of service, and very few indeed are pensioned after their 25th year. In Madras less than one twelfth go in their 16th year of service, and about two fifths have remained until they have served from 25 to 40 years. In Bombay little more than a tenth go in their 16th year and considerably more than a third are pensioned between 25 and 40 years.

19. The great preponderance of men who have gone to the pension establishment in Bengal when they can claim pension is no doubt partly due to the fact that many men who were not young enlisted in 1857 and 1858, and completed service in 1872 and 1873, when they were pensioned in large numbers; but this, of course, cannot apply to men who have served more than 20 years and who therefore enlisted before the Mutiny; and we find that while in Bengal of 2,037 men pensioned after 20 years' service less than half had served more than 20 years, in Madras more than two thirds had served over 25 years, and that almost exactly the same proportion prevailed in Bombay.

20. I may here conveniently observe that the annual charge for pensions to the Native armies, exclusive of pensions to the heirs of Native soldiers killed in action, or who die in foreign service, is, in round numbers, Rs. 12,80,000 for Bengal, Rs. 17,80,000 in Madras, and Rs. 8,77,000 in Bombay. This giving a charge for pensions of about Rs. 20-5 for each effective soldier on the Bengal establishment, Rs. 52-5 in Madras, and Rs. 32-13 in Bombay. This of course gives a much larger percentage on the strength of the army in Madras over Bengal or Bombay, and in Bombay over Bengal, but this is to some extent accounted for by the disappearance of pensioners and men entitled to pension in Bengal during the Mutiny. The charges on this account, however, prior to 1857 were larger in proportion in the other Presidencies, and specially so in Madras.

21. The system of invaliding, though I suppose admitted by all to answer to some extent the ends stated in paragraph 2 of this chapter, is alleged by many to have grievous defects. As to representations as to the nature of these defects, I think we need not go far back, but confine ourselves to recent representations. First the Commander-in-Chief of the Bombay army in the Adjutant-General's letter of the 4th July 1874 represented that Native officers and soldiers of less than 40 years' service, though physically fit for the service, were sometimes mentally unfit for their positions, and were not declared unfit for the service by invaliding committees. His Excellency said from the confidential reports it was seen that the army was encumbered with 29 Native officers who were unfit for their positions from one cause or another.

22. The other evil brought to notice by the Commander-in-Chief at Bombay is, that as no higher pension is claimable by a man who has served 15 years until he has completed 40 years' service, many men malingering and pertinaciously resort to hospital when they have served the shorter period in order that they may obtain pension, and though in some cases punishment overtakes them, sufficient evidence is often wanting, and the evil example of successful malingering very injuriously affects discipline.

23. Lord Napier of Magdala, to whom the representation from Bombay was referred for opinion, agreed as to the desirability of revising the rules for invaliding and pensioning Native soldiers. His Lordship thought that the small number of soldiers who were pensioned after 40 years' service, 65 in 1873-74, as compared with the number invalided earlier, namely, 6,626, coupled with the alleged increased difficulty in recruiting and the eagerness of soldiers to be invalided after 15 years' service, show that the system is radically defective, and that the present terms of service are unpopular. He thinks, considering the precocity of Asiatic races, that to confine pensioning until after 40 years' service is tantamount to giving no pension at all, and that to limit pensions to invalids instead of holding out an inducement for continued and faithful service is injurious and tends to maintain a system of constant and successful malingering. His Excellency adds that so far from securing regimental efficiency the long service clause of the Military Regulations* is a frequent source of discord between commanding and medical officers.

24. Sir F. Haines thinks the pension rules seem to be framed expressly in view to retain old men in the ranks, and the result is that the subadars are of the average age of 54.

25. Briefly, then, the objections are two-fold, and seem somewhat to clash one with the other. The first is that some men keep on in the service who are really unfit, though not physically so to a marked extent, and the other is there is such an intense desire to get out of the service on pension that large numbers malingering and feign disability as soon as they have completed 15 years' service.

26. Sir Augustus Spencer, in support of his opinion as given in paragraph 21 of this note, gives a roll of 29 Native officers of the Bombay army. It appears, however, that only five of these have ever been before an invaliding committee, so it can hardly here be said that the evil of men sent before invaliding committees for other than actual physical unfitness being "usually" declared fit by these committees has arisen in their cases. Indeed, a reference to the list shows that many of the cases were those of men who should never have been promoted, or might now be with perfect justice brought to notice as inefficient in view to their being removed from the effective list. Nearly half of them, too, are under 30 years' service, and therefore presumably under 50 years of age. The disqualifications of some are

* NOTE.—Paragraph 2725, prescribing who are to be deemed unfit for service by invaliding committees, Clause C:—

"Long service men who, although not much in hospital, and not suffering from disabling disease, yet from old age and length of service have become debilitated and physically incapacitated for active service; whose senses and mental perceptions have become so dull and impaired as to render them unable to perform their military duties to the satisfaction of commanding officers and up to the requirements of the service; men whose presence in the corps is more or less an encumbrance as long as they occupy the place of able-bodied men."

such as would be found in many officers of British regiments, while in some cases clearly the commanding officer was to blame who promoted them, and the whole number after all is 29 in 38 corps. The evil complained of does not appear here to be very strongly made out, while no facts are given as respects the alleged tendency on the part of many men to malingering as soon as they have completed 15 years' service, beyond the statement that it was brought to his Excellency's notice that the present rules injuriously affect the efficiency of the Native army.

Lord Napier gives no details to show that the invaliding system is unsuitable, except that a very minute proportion of men remain for their increased pension, and that there is an eagerness to get to the invalids after 15 years' service.

Sir F. Haines' objection to the prolonged retention of men is borne out by the fact he quotes that Native officers in Madras are of the average age of 54.

27. Now what are the remedies proposed?

Sir A. Spencer would render Native officers and non-commissioned officers liable to be removed to the pension list if unfit from any cause not cognizable by court-martial should the Commander-in-Chief recommend it. Secondly, that men of these grades under 30 years' service be similarly liable to be transferred to the pension establishment on the report of a military board composed of two field officers and one medical officer, and that a graduated scale of pension be introduced, based on one that formerly existed in Bombay, as an inducement to the soldier to go on serving as long as his health permits.

28. Lord Napier's proposals are mixed up with a scheme for a reserve,—a very large measure to which I shall separately allude hereafter, and I am not quite clear if I understand the scope of the proposals on one or two points. However, I believe that the following is a summary of his Excellency's suggestions:—

- I.—That the system of discharge of inefficient short service men with gratuity be somewhat altered, and that instead of as at present no soldier receiving a gratuity on discharge until he has served five years, and then only receiving three months' pay as gratuity, that he shall be given three months' pay after serving three years, and that a sepoy discharged between five and ten years shall receive double the present gratuity, or six months' pay, while the soldier of ten to fifteen years' service should receive nine months' gratuity instead of six months as at present. His Excellency further would give a gratuity (not a pension) to inefficient men who had served from 15 to 20 years, of one year's pay.
- II.—His Excellency would give no pension before 20 years' service was completed, instead of 15 years as at present, unless in the case of men invalided from disease contracted on service or in specially unhealthy localities, as specified in paragraph 14 of the Adjutant, General's letter of the 16th November 1874.
- III.—That after 20 years' service all men be entitled to proceed to their homes, and pass to a reserve, it being competent to the State to suspend the application of the order for a limited period, or in particular parts of the army to meet State exigencies.
- IV.—That all pensioners be liable to be called out until a service of 40 years is completed; that they present themselves yearly for payment of pensions, and then be under arms for a month's training, unless physically unfit, during which month they should receive the full pay of their rank.
- V.—That the rates of pension for these soldiers be dependent on length of service, according to a scale which I here extract and compare with the present rates of pension:—

Scale of proposed Pensions.

—	After 20 years' service $\frac{2}{3}$ full pension.	After 25 years' service $\frac{3}{4}$ full pension.	After 30 years' service $\frac{4}{5}$ full pension.	After 35 years' service $\frac{5}{6}$ full pension.	After 40 years' service full pension.	Present Rates.			
						Ordinary rate of pension.		After 40 years' service.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	A. P.	Rs.	A. P.
Subadars 1st Class -	25 0 0	33 5 4	37 8 0	42 13 8	50 0 0	25*	0 0	40*	0 0
„ 2nd „ -	22 8 0	30 0 0	33 12 0	38 10 0	45 0 0				
„ 3rd „ -	20 0 0	26 10 8	30 0 0	34 4 6	40 0 0				
Jemadars, 1st „ -	15 0 0	20 0 0	22 8 0	25 11 5	30 0 0	12	0 0	20	0 0
„ 2nd „ -	10 0 0	13 5 4	15 0 0	17 2 3	20 0 0				
Havildars -	7 0 0	9 5 4	10 8 0	12 0 0	14 0 0	7	0 0	12	0 0
Naiks -	6 0 0	8 0 0	9 0 0	10 4 6	12 0 0	7	0 0	12	0 0
Sepoys, Drummers, and Buglers.	3 8 0	4 10 8	5 4 0	6 0 0	7 0 0	4	0 0	7	0 0

* The ordinary rate of pension can be claimed after 40 years' service irrespective of fitness for further duty. It is also granted to men who may be invalided after 15 years' service.

The superior rate is only granted to men invalided after 40 years with unblemished character.

VI.—Lord Napier of Magdala would not alter the rules with respect to wound and injury pensions.

29. Sir F. Haines offers no details as to alteration in the system of pensioning, but complains that “old and effete havildars encumber the rolls of our regiments, and will continue to do so as long as military efficiency is made subordinate to the dictates of a medical committee.” He also complains of the age of subadars.

30. The points which strike me as perhaps open to objection in the invaliding rules are that 15 years is a very short period after which to give pensions, a pension, too, equal to $\frac{2}{3}$ ths of the full pay of the soldier, excluding good-conduct pay; that 40 years is too long a period to require

a man to serve unless he breaks down or before he can absolutely be required to retire; that in the higher grades the pensions are small for men of any social position; and that perhaps there are disabilities which would be better judged of by a military or mixed military and medical committee rather than by a committee composed exclusively of medical officers.

31. As respects the first objection, all that can be said is that if it errs, it errs on the side of liberality, and that it perhaps conduces a good deal to efficiency to get rid of men who really cease to be thoroughly efficient after 15 years, as some no doubt do. Further, any lengthening of the term could only be made prospective, and I doubt if it is worth while to make much a prospective alteration.

32. As to the second objection, I must observe that though, as remarked by Lord Napier of Magdala, Asiatic races are precocious, it cannot be said that the men composing our Native Army break down early as a rule. On the contrary, men of very long standing are remarkably strong and hale, and I have known subadars of 55 who were as good as some of the young European officers in the matter of walking. If any one will ask to see the soldiers of 15 years' service in a British regiment (of whom there are very few), and compare them with Native soldiers of 20 or even 25 years' service, I think he will say that the Natives are the more fit to serve on. Still 40 years is a very prolonged service, and I would reduce it to 35 in the case of all Native officers and to 30 in the case of other grades. That is, while I would retain the power of invaliding or discharge after any period, I would at 35 or 30 years respectively allow all men to retire without going before a board, or empower the commander-in-chief on the recommendation of the commanding officer to require their retirement. They should, *if of unblemished character*, receive the pension given after 40 years, and if not, they would only receive the ordinary pension of their rank. This I believe would be an immense boon to the army, and would effectually secure that no men of very advanced age were left in the service: it would cost some money, but not a very large sum. If the idea is approved, approximate calculations could be made. In five years in all three Presidencies 1,658 men were invalided, who had served over 30 and less than 40 years, and a considerable proportion of these men under my proposal would have received some additional pension.

33. As to pensions being rather inadequate in the higher grades, I think certainly that to a Subadar or Ressaldar retiring after 37 or 38 years' service, Rs. 25 per mensem is a small income, especially in the cavalry, where the pay is higher than in the infantry, and where many men are of high social standing. After 40 years' service the pension (Rs. 40) is more adequate. If my proposal in the last paragraph was accepted, they would receive Rs. 40 five years earlier, and as those who have been Subadar-Majors receive Rs. 25 extra to their pension, and would, according to my proposal in Chapter II., receive Rs. 50 instead of Rs. 25, and as the most distinguished Native officers are Bahadurs and Sirdar Bahadurs, and receive Rs. 30 and Rs. 60 per mensem extra respectively, I do not know that these Native officers can, on the whole, be deemed to receive inadequate pensions, especially as many of them are of low social standing and began on Rs. 7 a month.

34. Still some are so distinguished and have come from such good families, that the pensions seem small for them, and I would suggest that their case might be met by a grant of distinguished service pensions, as is now given to the British officers, to a limited number selected by the Commanders-in-Chief and approved by Government. A grant of a 150 pensions of this kind of Rs. 50 a month, or a total cost of 9,000*l.* a year, would be money well laid out in this way, and would be a powerful incentive to unexceptionable and distinguished character and efficiency on the part of Native officers.

35. I further think that the pensions of Jemadars are not sufficient. They receive Rs. 12 ordinary pension and Rs. 20 full pension. The former seems especially small for a commissioned officer, and does not bear at all the same proportion to pay that a sepoy's pension does to his pay. I think a Jemadar might fairly receive Rs. 18 ordinary pension and Rs. 25 after 35 years' service. It is often the case that a man has been a very good non-commissioned officer, but after promotion is found hardly to come up to the mark as an officer, though deserving and well conducted, and it is desirable that such men should leave the service and not remain discontented in consequence of its being impossible to put them in the important position of commanders of companies.

36. With respect to committees, I believe medical committees have done their duty well on the whole, and they have conscientiously acted in what they believe to be the best interests of the State. I would continue medical committees as at present for all cases of physical disability, but for cases sent up under the clause of the Military Regulations quoted in the margin of paragraph 22 of this note, I would have a mixed committee of two field officers and a surgeon-major. In this and in the other case the general officer commanding the division should carefully examine every man passed and intimate want of concurrence in the rolls sent up whereon he does not agree with the committee, and in such cases the decision should rest with Government. This is now the rule, but I think it will be desirable very strongly to impress on general officers the responsibility that rests on them in this matter, and if this is done and the above alteration carried out, I think there will be a good guarantee that no men fit for the army are pensioned, or that men considered unfit are retained.

37. I do not think any other alteration is needed. I cannot think there are many cases of men who have just completed 15 years' service malingering, or that there is any need to have graduated scales of pension according to length of service beyond the two rates now given for each grade, modified as proposed. In point of fact, promotion which almost certainly comes up to a certain point to the good soldier, does supply a graduated scale. Further the existence of a graduated scale affords much temptation to a kind-hearted commanding officer to retain men of good character, but who have become inefficient, to enable them to earn a higher grade of pension. This can hardly operate now to any great extent.

38. Of these alleged malingerers I should like to see more detailed information. Such cases used to occur formerly, but were very rare. It is true that we hear of cases of men who are so very clever that they successfully simulate diseases or infirmities, but it is a hazardous thing for even a clever, determined, and persevering man to attempt, and any other would fail under constant watch and medical supervision. If at any time a man is believed to be malingering he can be tried under the 58th Article of War for disgraceful conduct, and on conviction may be sentenced to dismissal and to other punishment up to 12 months' imprisonment with hard labour, and the trial may be *summary*—that is, the court need only consist of the commanding officer. Further, when brought before an invaliding committee, if the committee consider that the man is feigning disability, he is immediately to be tried by court-martial under the above-cited article.

39. Is it likely that many men attempt to obtain pensions by malingering with all this risk? At all events, before we act on the belief that malingering takes place to any extent, I should like to see reports of commanding officers of the cases that have occurred, or that they believe have occurred. I believe there has been great anxiety to obtain pension recently on the part of the many men who enlisted during the Mutiny, and who were much older than usual, but this inconvenience is now passing away.

Army Reserve.

40. I have nothing more to say about the pension system, but I must advert to the Commander-in-Chief's proposals to form a reserve. I think this is a question that must be looked at greatly from a political point of view. Is it desirable to have such a reserve? I do not suppose they would ever do much harm, for I presume arms would only be issued when the men were under training or when they were called out. Neither do I think they would do much good, for the majority would be very old and most of them more or less rusty.

41. For mere garrison duty I think we could obtain at any time, if necessary, a good proportion of the efficient pensioners without organizing a formal reserve. In the mutiny the pensioners failed us for the most part, but so would a reserve, and perhaps the latter might have been more formidable. The army from which these men came, however, was against us then, and their sympathies lay with it. In any other case I have no doubt if we wanted them we could obtain the services of nearly all the pensioners who were worth having for garrison duty, and with a few days' drill they would answer for keeping charge of garrisons.

42. I do not quite follow his Excellency Lord Napier's arguments as to the necessity for such a reserve derived from experience of what took place when the Abyssinian force was sent from India, or when the Umbeyla campaign took place. India is not supposed to keep a surplus army for service out of India, and when it detaches one it is only what may be expected, that it should at all events to some extent replace the force taken from it, and this would be necessary if India could spare the troops sent, as India has not only to send but afterwards to maintain that force, and no one could be certain when troops went to Abyssinia how long they might remain there. I am not aware that any nations neglect to increase their armies when they go to war, and the fact of recruits having been raised to replace the drilled soldiers taken from India seems no argument for keeping up a reserve of old soldiers. Nor as respects Umbeyla was any inconvenience felt from want of a reserve of this kind, but rather from mistaken proceedings, and I am not aware that when troops had to be pushed up there any regiment was hindered from leaving its station by the want of a reserve of pensioners to take its place.

43. The alteration of the rules under which pension is now given, as proposed by his Excellency, would, I think, add a good deal to the cost of pension establishment, especially that allowing men to leave regiments after 20 years' service unless there was special reason for keeping them. The incidental expenses of the reserve and grant of full pay for a month in each year, too, would form no inconsiderable item, and I do not exactly see what "immediate saving in the "invaliding accounts would probably go a long way to meet the contemplated expenditure," as hoped in the letter of the 16th November, paragraph 17. I do not see how there can be any immediate saving on invaliding, as the present soldiers could hardly be deprived of their existing privileges, and I doubt any future saving by merely extending the term of service to entitle to pension from 15 to 20 years, and at the same time very generally increasing the pensions, especially as a not inconsiderable number would, under his Excellency's proposals, obtain pension after 15 years.

44. On the whole I do not see grounds for going to this expense, or that it would be politic, or add to the popularity of the service to have a reserve, but his Excellency relies rather upon the necessity for changes by urging that the terms of service are unpopular, and in the letter of the 16th November this is said to be proved by "the alleged increased difficulty in recruiting and the "eagerness of soldiers to be invalided after 15 years' service," as well as by the small proportion of men who remain on for the superior rate of pension. It does not strike me in the same light at all. We have our army perhaps more complete than any army in the world, without conscription, and without bounty and without a free kit. The desire to obtain pension and return home after 15 years, if it really exists in many, is not unnatural, but is rather the result of the family ties of the men, and the rules under which they can obtain pension after so short a service. I doubt, however, whether the existence of such a desire is at all a permanent one, but is, I think, as I have before said, mainly owing to so many old men being enlisted during and immediately after the Mutiny.

45. In the Adjutant-General's letter of 30th June 1875, copy of which is attached to that of the 15th August, it is stated in support of the view as to the necessity of measures to support or

restore the popularity of the service, that out of 37,036 sepoy and sowars under the Commander-in-Chief's orders, 17,465 are under six years' service, *showing that a large number of men do not find it worth while to remain long enough to entitle them to the first good-conduct rate of pay.* I confess that I do not comprehend how the fact bears this inference. Before any such inference can be drawn, several other facts would have to be considered, but I am not at all sorry to find that there are 17,465 privates of less than six years' service to 19,571 of more than that service, besides the 4,946 non-commissioned officers presumably all of longer service. In point of fact not more than about a third of the vacancies in the past six years have been occasioned by men voluntarily taking their discharge.

46. I believe the remedies I have suggested are sufficient as respects invaliding and pensioning.

CHAPTER VI.

Conclusion.

BEFORE finishing this note on the organization of the Native army, I have to advert to some questions which affect the whole army of India, or the consideration of which was omitted in the previous chapters.

2. It will be gathered from what I have already said, that I am strongly in favour of two great principles of the existing organization—the maintenance of a Staff Corps system, and the retention of Native officers as commanders of troops and companies.

3. With respect to the latter, I need say no more than I have already done, except to observe that of 184 regiments of cavalry and infantry officered by the Staff Corps and local service, 100 have, since their being raised, always had their troops or companies under Native officers; and with respect to the former, I would remark that I have nowhere seen any proposal for an organization except that of the Staff Corps, which, as respects the British officers, at once provides for trained and, to some extent, selected officers joining Native troops, for supplying the various extra regimental demands for British officers, and for without difficulty ensuring that promotion to each higher grade in a Native corps shall only be given to officers perfectly qualified for advancement. If it had been settled to maintain the old organization in 1860, it seems to me that it would certainly have been upset soon after, and I doubt the possibility of having a Staff Corps or anything somewhat similar in one Presidency and not in another. For instance, if the old organization or anything at all like it was settled for Madras now, while Bengal retained a Staff Corps, I think it is quite certain that in a very short period we should find Madras pressing to be placed on the same footing as Bengal.

4. The Staff Corps system is of course more especially applicable to an organization under which Native officers command troops and companies, but it is quite possible to adapt it to a system of large companies and of squadrons. By this, with staff, an infantry regiment would have 11 European officers and a cavalry regiment 9. If we go beyond this, and give a large body of European officers, then the Staff Corps system becomes inapplicable, at all events for regimental officers.

5. Assuming that the Staff Corps is maintained, and that regiments continue to have seven officers each, it is worth while to inquire how many officers we shall require for regimental duty. I estimate that our wants would be according to the following calculation, and in making it I assume that Bengal furnishes the officers for the Frontier Force, Madras for the Hyderabad Contingent, and Bombay for the corps in Central India and Rajpootana. Of course there will be no rigid rule on the subject, and officers of all Presidencies are available for all these forces; but, for the purposes of calculation, I will assume that they are so allotted:—

Bengal.

For 24 regiments of cavalry and 60 of infantry at 7 each	588
For the Guide Corps	9
For the Body-Guard	2
	<hr/> 599

Madras.

For 4 regiments of cavalry and 40 of infantry at 7 each	308
For 10 regiments of the Hyderabad Contingent at 4 each	40
Body-Guard	2
	<hr/> 350

Bombay.

For 7 regiments of cavalry and 30 of infantry at 7 each	259
Central India Horse	13
Deolee and Erinpoura Forces	6
Other infantry corps	13
Body-Guard	1
	<hr/> 292

6. This gives a total of 1,241 officers required for regimental duty, and if we add to this 20 per cent. for officers on furlough, whose places under existing rules are filled up, we shall have 248 more, or a total of 1,489, that is, 719 in Bengal, 420 in Madras, and 350 in Bombay.

7. For purely military appointments such as command of brigades, officers of the Adjutant-General and Quartermaster-General's Departments, Brigade-Majors, Aides-de-Camps, Garrison Musketry, and Gymnastic Instruction Departments, &c., as a fair proportion of these will always be held by officers of British regiments, we may assume that on account of these departments, and a proportionate addition for those on furlough, 46 officers will be required in Bengal, 30 in Madras, and 28 in Bombay, bringing up the corps respectively to 765 Bengal, 450 Madras, and 378 Bombay.

8. For departments more or less of a civil character, but belonging to the army, as the Military Secretariat, Commissariat, Pay, Clothing, and Re-mount Departments, it may be estimated that Bengal requires, including 5 per cent. on furlough, 100 officers, Madras 52, and Bombay 46, bringing up the total to 865 Bengal, 502 Madras, and 424 Bombay, or for all India, 1,791.

9. Now there are some civil and political appointments which no doubt will continue to be furnished from the army, especially those of Cantonment Magistrate and political and frontier appointments. I think if the whole proportion of these are gradually reduced to about 20 per cent. on the number employed with the army or in its civil departments, and this, I think, is an outside limit, there would be 400, instead of 750 as at present, which should include officers on furlough. This would make a total of 2,191 officers, or 1,050 in Bengal, 619 in Madras, and 522 in Bombay.

10. This does not include officers with Colonels' allowances and the small number of general officers who have not yet obtained these allowances. Under existing regulations the number of these varies, and increase to them cannot be checked. Under the permanent arrangements of giving one colonel's allowance to every 28 officers, and allowing for there being always a certain number of general officers who, owing to the operation of brevets, have attained that rank without being entitled to colonels' allowances, there would be about 45 for Bengal, 26 for Madras, and 22 for Bombay, making a total of 1,095 officers for Bengal, 645 for Madras, and 544 in Bombay.

11. There would always, however, be some officers who would have fallen out of active employment from one cause or other. The number would not be large probably, but should be taken into account; and probably for this we may estimate roughly about 4 per cent.: we shall have a total for Bengal of 1,140 officers, Madras 670, Bombay 566, or for all India 2,376.

12. It seems to me that a total of 2,400 officers will meet all our requirements. This is less than the number we have now, including local officers, namely, 2,909, but as 220 of these are officers in receipt of colonel's allowances, or are general officers without colonels' allowances, instead of 93, the estimated final normal complement, we have really only 2,689 officers eligible for employment below these grades, or 289 in excess of my highest estimate of final requirements.

13. I may remark that I would propose to include in the 20 per cent. allowed to be withdrawn from the army all who were employed in the Department Public Works. With the corps of Royal Engineers to draw upon, and the increasing class of Civil Engineers, I think Staff Corps officers should only be taken for the Department of Public in rare cases, and where the officers were in possession of peculiar qualifications.

14. There is another point upon which my remarks in previous chapters require amplification; I allude to the return of officers from other employ to regiments, and on this head I would rule that no officer should be liable to be remanded to the army for misconduct or inefficiency after an absence of five years. No department takes an officer until it has made him undergo examinations and probation, and if after five years in a department he is declared to have become unfit for it, he should be placed on pension or half-pay and not thrown back on the army. Of course in all such cases the misconduct would have to be clearly proved or the unfitness must satisfactorily be established, and not only unfitness for a particular post but for any post in the department. Such cases of unfitness would now be rare under the searching system of tests to which officers are now subjected on entering departments, and under my proposal I think the department if it had found it had made a mistake in admitting a young officer who, on trial, proved not fitted for it, would be careful to dispense with him before he had served in it so long as to be ineligible to return to the army.

15. I think also that no civil department should take an officer unless it is prepared to give him inducements to remain in it throughout his career. To do this, all departments taking military officers should have a proportion of posts as well paid as the command of regiments, with a few equal to the command of brigades. Otherwise as good officers complete lengthened periods of service they become discontented. This evil exists now in the Police. In Civil departments of the army the regulations ensure a good officer rising to posts at least as well paid as those of combatant officers of equal standing; and this should be the case in all.

16. It does not occur to me to say anything more on the subject of British officers, and I think I have exhausted all that is to be said about Natives, and I will therefore conclude by giving some few data as to the relative cost of the armies.

I. *As to pay.*—The estimates of the current year show that the annual amount of pay of a Bengal infantry regiment is Rs. 1,51,244, of a Madras regiment, Rs. 1,70,535, and of a Bombay regiment Rs. 1,62,600. The strength in fighting men of each is identical, but there are recruit or pension boys in Madras and Bombay, and some other charges in excess of Bengal.

No comparison can well be drawn between the cost of the cavalry of Madras and that of the other presidencies, as they are on entirely different systems, and the Bengal cavalry corps have 36 men less than the Bombay regiments; but taking the whole corps of the Bengal and Bombay cavalry, we find that the average charge for pay all round in Bengal is about Rs. 535 per head

per annum, while that of the corps of the Bombay army averages Rs. 570. I exclude from this calculation two special corps, the Guide cavalry and the Aden troop.

II.—As respects compensation for dearness of provisions, the other Presidencies are far more expensive than Bengal, even though the Madras troops in Burmah receive no compensation as they are rationed entirely by the State. On the annual average of 11 years the Bengal army has received Rs. 9½ per head per annum for compensation, the Madras army Rs. 32 per head, and the Bombay army Rs. 31; but if we take last year, the Bengal average was under Rs. 3 per head, Madras about Rs. 27, and Bombay no less than Rs. 50. Also while the hutting-money estimated for 1875-76 for Bengal is under a rupee a head, it is more than Rs. 3 in Madras, and about Rs. 2 in Bombay.

It is unnecessary to go into more detail, but I think the fact is undeniable that, man for man, the Bengal soldier is, to a not inconsiderable extent, cheaper than the soldier of the other armies.

17. I would here take the opportunity of correcting an error in paragraph 23 of Chapter IV. I there said there were no Mahrattas in any army but that of Bombay. This is not strictly correct; for there are 433 Mahrattas in the Madras army.

H. W. N.

11/10/75.

Minute by the Hon. Major-General Sir H. W. NORMAN, K.C.B.

It having been decided that the foregoing note written by me on the 11th October last shall be converted into a Minute, and accompany the despatches regarding the Native army which are about to be sent to the Secretary of State, I only desire to remark in continuation that, having during the last few months, and especially in the last few weeks, taken part in many discussions with respect to the Native army, my views now coincide in every material point with those at which the Governor-General in Council has arrived, and that, having had the great advantage of spending a week at the recent Camp of Exercise at Delhi, I am more convinced than ever that it would be unwise in the highest degree to make any alteration of organization which would have the effect of lowering the present position and authority of the Native officers of the army of Bengal.

(Signed) H. W. NORMAN.

The 3rd March 1876.

APPENDIX A.

OFFICE NOTES.

Mode under which officers are first appointed to the Native Army.

One of the principles of organization laid down for the Native army in 1861, was to enlarge alike the responsibilities of the European and Native Commissioned Officers, entrusting the immediate command of troops and companies to the latter, and confining the former to duties of a more important character, such as the command of regiments, of squadrons of cavalry, or of wings of infantry, and to the regimental staff appointments, with a small proportion in reserve for these duties, or in preparation to succeed to them in each corps.

It was therefore deemed necessary to secure that the European officers when appointed should be already acquainted with their duty, and with the Native language, so as to be able at once to be of use. It was also deemed necessary to have officers whose qualifications from the first were likely to command the respect of the Native soldiers, and who willingly attached themselves to a branch of the service which some officers would rather not join.

After some discussion, rules were laid down for the appointment of officers, it being necessary to premise that all appointments took place to the Staff Corps as well as to a Native regiment, it being intended that the whole Native army should eventually be officered from the Staff Corps. The rules, which, with one exception, noted below, are still in force, were as follows:—

No officer could join who had not served three years in the British army, of which two must have been with a regiment in India. This period was reduced in 1868 to two years with a regiment, of which one year must have been in India.

The candidate was required to have passed in the Native languages, and had to produce a certificate from his commanding officer that he had attained such a knowledge of his duty in all its branches as to qualify him for the command of a troop or company in all situations, and that he possessed a fair knowledge of the Articles of War, Queen's Regulations, and the Military Regulations of the presidency in which he was serving, as well as a general acquaintance with the organization and nature of the duties of all branches of the army serving in his Presidency.

The commanding officer had further to certify that the candidate had been attentive to his duty, and that his conduct had been in all respects unexceptionable.

The regimental surgeon had to certify that the officer was in good bodily health, and apparently well capable of undergoing the vicissitudes of service in India. In the case of a candidate for the cavalry, the applicant had further to produce satisfactory evidence of his aptitude for riding.

Having produced these testimonials of qualification, any officer of less than seven years' service may be appointed to a Native regiment as a probationer, if there is a vacancy, and if the Commander-in-Chief and Government please. After selection, the officer must serve one year with a Native regiment as a probationer, and during that year the commanding officer may at any time represent that the probationer is from temper or other cause not fitted for service with Native troops, and if the Commander-in-Chief is satisfied with the reasons assigned, he will be sent back to his regiment.

If no such objection is raised or admitted, the officer at the end of his probation has to appear before a committee consisting of the general officer commanding the division or district, and two commandants and one commandant and one second in command of Native regiments. This committee has to report on the candidate's qualifications in the following particulars:

- I. Knowledge of the Native Articles of War and the military regulations of the Presidency, particularly of all the latter which affect Native troops. This knowledge is to be tested by a somewhat searching examination consisting of not less than fifty questions and answers.
- II. Knowledge of the system pursued in the Native army, and especially in the regiment to which the candidate has been attached, as to the mode of dealing with offences, complaints and petitions from the men. The manner in which rosters for furlough and guard are kept, the deductions usually made from the men's pay for half-mounting or other purposes, and the system of accounts followed in the corps, together with an acquaintance with the forms in use.
- III. Knowledge of every article of equipment used in the corps, their usual or fixed cost, mode of carrying them, &c.
- IV. Ability to act as adjutant on parade, with a knowledge of reconnoitring and out-post duty, and ability to write a report of a reconnaissance.

The committee after giving its opinion on all these points, has to declare whether it does or does not consider the officer qualified for permanent employ with Native troops, and the report has to be approved by the Commander-in-Chief and the Government before the officer is permanently appointed.

If the officer is in the cavalry, the committee has in addition to the foregoing to report on his knowledge of mounted drill, the system under which horses are obtained, the districts from which they come, with their prevailing defects and good qualities, prices, &c. The officer has also to show himself acquainted with the system of stable management in the corps, and he is required to prove that he has some general knowledge of farriery and of the diseases and injuries to which horses are liable, as well as their treatment.

I will now contrast with the foregoing the system under which direct appointments have been or might be made to Native regiments.

By the old plan, prior to the amalgamation of the armies and the introduction of the new system, a young gentleman received at his friend's solicitation a cadetship, and either went to Addiscombe, and if he there failed to pass an examination for the artillery or engineers, came out to the infantry, or, in the majority of cases, was, without going to Addiscombe, and after an almost nominal examination, appointed direct to the Native cavalry or infantry.

If direct appointments were made hereafter, I presume they would be won by open competition followed by a course at a military college, but I confess I am at a loss to see how selections would conveniently be made for the Native army from among those who thus had passed for commissions. Of course if officers were directly appointed to the Native army, they would receive no higher rank or higher pay than officers appointed to British regiments, and it seems to me that there would be many objections to having separate competitions for British and Native troops, while if one competition examination took place for both armies, I conceive that there would be a difficulty in any mode of arranging which of the successful candidates should go to the British, and which to the Native army. It would be alike objectionable to send the worst or the best to the Native army, while to leave it to the candidates to choose the branch to which they would go according to their place in the list, and as far as vacancies existed, would certainly not be a convenient plan, and might force some into a branch of the service for which they had no taste.

Apart from these difficulties, the present plan secures, if honestly carried out, the following advantages.

No officer ever is appointed to a Native regiment save at his own desire, and after a certain amount of service in India and when he must have reached a time of life at which he may be reasonably supposed to know his own mind, and after he has had a good opportunity of appreciating the advantages or disadvantages of the career on which he is entering.

He must have proved himself to be well conducted and attentive to his duties, and he must be a well-instructed officer, and must understand the Native languages.

He must after having had a certain trial of Indian service be believed to be capable of standing the climate.

And finally he must have served satisfactorily for a year with a Native corps, during which time, if he finds he has made a mistake, he can leave it, while if he does not seem suited to the

Native army, he can and always should be remanded to the British service. During this year he is required to have gained a complete acquaintance with the system and duties of a Native regiment.

All the above is added to all that is required of an officer prior to obtaining a commission in the British army, and I doubt if so great a prospect of practical efficiency is looked for prior to appointment to regiments in any army in the world. It is however quite necessary to exact these qualifications from those who hold such important positions as are now assigned to British officers with Native corps.

Now let us consider what are the objections raised to the present system of obtaining officers.

The first objection raised was one that was for a time urged with great pertinacity, and was to the effect that candidates would not be forthcoming. Facts have removed this objection, for, as I always anticipated, the difficulty now is just the opposite, and the number of candidates is so in excess of vacancies as to be most embarrassing.

The next objection is that the best officers may not or do not come forward. This is of course a difficult objection to disprove; but it is quite certain that whether the best officers will enter the Native army or not, it is quite certain that no bad or incompetent or unwilling officer would ever be appointed if rules are attended to. As a matter of fact, I believe the officers transferred have, as a rule, been good, but any tendency on the part of officers commanding British regiments to be easy in giving the certificates required of them should be strongly checked.

A third objection is that service with a British regiment tends to make an officer look down on Natives. This, if true, might perhaps hinder some officers from joining Native regiments, but it certainly has not had that effect to any inconvenient extent. I think, however, that I could bring forward numerous instances of admirable officers of Native troops who originally served, and some of them for many years, with British regiments, before they had to do with Native soldiers. I would instance Fisher, Daly, Hodson, Macpherson, Barter, Thelwall, and others, who, leaving British regiments, have been most efficient and respected officers of Native corps, and I could name many officers who have more recently joined the Native army from British corps, who bid fair to be worthy successors of those I have just instanced. If there is any doubt in this matter, the fault must rest with the commanding officers of Native regiments with which probationers do duty, and who are specially charged with the duty of satisfying themselves that the probationer's temper and general habits are such as to render him an efficient officer of Native troops. As the probationer will often eventually be permanently attached to the same regiment, the commanding officer has a strong inducement to do this duty well, but if it is not attended to, which I have no reason to believe, attention should be stringently called to the omission.

A fourth objection is that, though candidates are obtained under this system, they only enter Native regiments in order to leave them. I would reply to this, that their leaving Native regiments afterwards depends on others, and not on their own will. No doubt this class of officers will always be drawn upon for civil and staff employment, but appointments to the former are becoming more restricted, and the latter are not very numerous. As, however, the officer's place is filled up when he leaves, I do not think any serious injury is done to regiments by the occasional withdrawal of an officer. As some misapprehension exists as to the large number of officers who have entered the Staff Corps and then gone into civil employ, I annex a statement which shows that more than two-thirds of the officers, who, during the last 12 years have entered the Staff Corps from the British army, are still serving with Native regiments, while several of the remainder are in departments connected with the army, where their double experience of European and Native troops renders them very valuable. The difficulty, however, so far as it is a difficulty, is one which would equally exist under any other way of appointing officers to Native regiments, and, will be further dealt with in a separate memorandum; but at present three-fourths of all officers who have joined the Staff Corps from British regiments are in employment properly belonging to military officers, and of these 318 officers all but 33 are borne on the rolls of Native regiments.

The last objection I have heard is that it is detrimental to the welfare of British regiments to lose some of their best young officers. This it will be observed is to some extent the opposite of the second objection; but as the withdrawal of three young officers in every two years from each regiment of cavalry or infantry or brigade of artillery would amply suffice to meet the demand, I do not think this objection has much force.

I think I have summed up all that is to be said on this subject of first appointments to the Native army. With a system giving power and responsibility to all European officers of Native regiments, I think the present mode of appointment is preferable to any plan of direct appointments, though possibly improvements may from time to time suggest themselves in matters of detail. If we ever reverted to a system by which Native regiments were to have a full complement of captains and subalterns, or even 25 officers per regiment, as we had in 1857, of course we could not look to get officers qualified as those now appointed are. It would perhaps be impossible to attract them under such circumstances, and we might have to revert to direct appointments.

Having myself closely and anxiously watched the present system from its commencement, I do not advocate any change in the mode in which first appointments are made to the Native army as now organized, nor am I prepared to advocate any such increase of the establishment of European officers of Native regiments as would render it necessary to revert to a system of direct appointments.

1st March 1873.

(Signed) H. W. NORMAN.

Appendix.

DISTRIBUTION of Officers in the three Staff Corps who have entered from the British Service since 1861, taken from the Army Lists of 1st January 1873.

Holding appointments in Native regiments	282
In military staff employ	13
In administrative appointments connected with the army	20
In Public Works Department	23
In Survey Department	18
In civil or political appointments or police	58
Unemployed*	12
	<hr/> 426†

Of 41 probationers for the Staff Corps in addition to the above, 35 are with Native regiments, 4 are in the Public Works Department, and 2 in the Survey.

1st March 1873.

H. W. N.

APPENDIX B.

OFFICE NOTES.

Memorandum on the Staff Corps.

As a good deal that is incorrect, a good deal that is exaggerated, and still more that is written under misapprehensions has lately been published regarding the Staff Corps, I have worked out certain information regarding it which perhaps the Viceroy may like to see.

It is to be recollected that all officers who held permanent staff or civil appointments in February 1861, were allowed to join the Staff Corps. Subsequently in 1866, all officers of the Indian Army were allowed to do the same.

The admission of all these officers was quite apart from the permanent system and organization of the corps. These officers, except a few officers of the British army in staff employ who were allowed to join the Staff Corps on its formation, were already in the Indian army, and were eligible (if qualified) for every sort of employment which is open to the officers of the army. Whether a Staff Corps was formed or not, they were equally in the service and pay of Government, and their transfer to the Staff Corps gave them no greater right to any sort of employment than they had previously. It is hardly necessary therefore to enter into details as to the employment and position of these officers. Their number is steadily decreasing, and those who are unemployed at present are not numerous.

All that really was secured to them by entering the Staff Corps was a fixed rate of promotion, a rate which at the time was and is believed still to be below the average of British army, and which cannot be called at all rapid. Considering that the large majority of the officers are in performance of duties far more responsible than those which fall to the lot of officers of other armies, and considering, too, that all service is foreign service, 12 years in which to become a captain, 20 years for succession to the rank of major, and 26 to that of lieutenant-colonel, cannot be considered very speedy advancement.

The grant of colonel's allowances after 12 years' service as a lieutenant-colonel was no doubt a very great advantage, but this was no part of the original system, and has no application to any officer who has entered the Staff Corps since 1866.

With a large excess of officers coming from the Indian army into the Staff Corps, many of whom were of very long standing, and with a cessation of admissions for a considerable time, the natural result followed of having a most unfortunate preponderance of old officers, a preponderance greatly increased by the diminished number of retirements, owing to the strong inducement held out to officers to remain in the army until they had obtained colonels' allowances.

To these circumstances, and not to first admissions, therefore is due this large proportion of old to young officers, but under the Staff Corps rules no doubt these older officers have obtained superior rank. If these officers held lower ranks, no doubt there would be a smaller expenditure of money, but there would be much discontent, and probably much agitation to procure promotion, while we should have very old officers holding very inferior rank. If indeed the three Staff Corps could now be re-formed with the same relative proportion of each grade as obtained in Native infantry regiments in 1857, and if we excluded as supernumeraries the general officers without colonel's allowances, as well as probationers, we should have a body equal to about 85 cadres of the old regiments, and we should not have a lieutenant-colonel who had not served more than 34 years, no major who had not served more than 32 years, and no captain who had not served more than 24 years, while 924 subalterns would be of more than 15 years' service, and

* Of these, eight are in Europe, and hold no substantive appointment, and three are attached to Native regiments as supernumeraries.

† A very few officers are included in this list, who were originally Indian officers, but went over with new line regiments to the British army in 1862, and have subsequently entered the Staff Corps, but no officers who joined from the cadres of the European cavalry or infantry are included, or any of the Indian artilleries, except perhaps two or three in Bombay, who owing to incompleteness in the army list, I am not certain were or were not originally in the Bombay artillery.

H. W. N.

360, or more than a fourth of the whole, would be of more than 20 years' service. This, too, is just after some 90 superior officers have retired in one batch. It is needless to say that no such state of affairs would have been tolerated, and that some means would have been adopted for accelerating promotion, which perhaps might have been less simple while quite as costly as the temporary excess of the superior ranks in the Staff Corps.

Practically, then, in considering how far the Staff Corps is successful in providing a body of officers to fill the various employments hitherto filled by military officers, we can only usefully look to the body of officers who entered from the British army.

In these I include the few officers of British regiments who having obtained permanent appointments prior to 1861, elected in that year to enter the Staff Corps. I include also a few officers who originally belonged to the Indian army, but who went over to the British army with the new line regiments, and after a time came into the Staff Corps, but I include no officer who went from the cadres of the Indian artillery, engineers, or European regiments.

I find then by the army lists of the 1st January 1875, that 517 officers have entered the three Staff Corps from the British army, including probationers. Divided into ranks, they now stand as follows:—

	Bengal.	Madras.	Bombay.	Total.
Lieutenant-Colonels - - - - -	8	2	—	10
Majors - - - - -	14	2	—	16
Captains - - - - -	93	11	24	128
Lieutenants - - - - -	183	33	82	298
Lieutenants, Probationers - - - - -	45	6	14	65
	343	54	120	517

It will be several years before there can be any large preponderance of officers of the highest ranks in this body, and if the calculations made by General Hamnyngton as to the average mortality of officers is correct, and if a moderate flow of retirements is kept up, it is pretty certain that there can never be any inconvenient preponderance in this direction, unless, indeed, under some idea of reduction, admissions are stopped and no special arrangement made to induce retirements. A very small number of these officers, it must be recollected, come under the rule by which colonel's allowances are claimable after a fixed period of service.

The particular way in which these officers are employed is shown in the following table:—

Attached to Native army - - - - -	370
Army staff - - - - -	14
Departments of army administration - - - - -	19
Public works - - - - -	27
Survey - - - - -	17
Civil and Political - - - - -	56
Police - - - - -	9
General (or garrison) duty - - - - -	1
Furlough without appointments - - - - -	4
Total - - - - -	517

The creation of the Staff Corps was not accompanied by any determination to confine soldiers solely to military duties. There is nothing in the constitution of the Staff Corps to prevent this being done if thought proper, but the corps was formed expressly "to provide a body of officers for our service in India by whom various offices and appointments, hitherto held by officers borne on the strength of the several corps or regiments of our forces in India, shall in future be held."

This intention appears to have been fully carried out, and I think, while the corps does provide such officers as are required by the civil administration, it is not fair to assert, as is sometimes done, that the Staff Corps officers are hardly a military body. It will be seen that 399 out of 517 officers are with troops or in army appointments. Those in the Survey and Public Works, 44 in number, are in exactly the same sort of employment as the bulk of officers of the Royal Engineers, and the officers in the Survey Department especially are often called on to perform duties, both on field service and on frontiers, very appropriate for soldiers, and calculated to be of great use to themselves professionally, as well as to the successful conduct of future military operations.

Of the 65 in civil, political, or police employment, some are magistrates of cantonments, in which posts it is most desirable to have military men; others are employed in rough frontier districts, and in these and in many other so-called civil or political appointments, an officer, though perhaps for the time losing some knowledge of drill, can hardly fail to acquire experience and habits that may perhaps make him eventually a better commander than many officers whose experience is limited to purely regimental duty in time of peace.

Anyhow, I think we may fairly contend that the system of obtaining recruits for the Staff Corps from British regiments has succeeded in giving us a sufficient body of young officers to fill the various appointments, and that the corps is at least as distinctly a military body as the old East India Company's officers.

As regards the quality and fitness of the officers who have entered, I shall prepare a separate note.

I may remark that in addition to the 517 officers now in the Staff Corps who came from British regiments, three others who have entered the corps at different periods have been transferred to the half-pay list.

(Signed) H. W. NORMAN.

The 30th January 1875.

APPENDIX C.

NOTE on representation from Madras on Paucity of European Officers for the Army of that Presidency, and on the proposals of his Excellency the Viceroy to modify the System of First Appointments to the Staff Corps.

It is to be recollected that the deficiency complained of does not apply to the total number of officers in the Madras army, which is ample for all military requirements of the Presidency, but to the circumstance that a very large proportion of officers are employed away from regiments in appointments of the most varied nature and in situations remote from the Madras Presidency, and also to the circumstance that the bulk of the officers borne on the rolls of the Madras army are too high in rank and too old in years for any but superior appointments.

As regards actual numbers, there were, on the 1st April, 792 officers in the Madras cavalry and infantry and Staff Corps. This is exclusive of general officers or of officers with colonel's allowances.

Now the Madras army consists of 44 Native regiments, and allowing the authorised complement of seven officers per regiment in India, 308 officers are required. Adding to this for furlough absentees 20 per cent. on the whole body of 792, we have 159. This gives a total of 467 officers, leaving disposable no less than 325 (or 17 more than are required for the whole of the regimental establishments) for staff, civil, or miscellaneous employment. This latter proportion would be admitted by every one, I suppose, to be excessive, and 660 would be, in my opinion, a fair estimate for the requirements of Madras. This would allow of 308 officers for the 44 regiments of the Madras army, 20 per cent. on furlough or 132, 30 per cent. or 198 for all descriptions of staff, civil, and other detached employment, whether in or out of Madras, and including officers with the Hyderabad Contingent, Punjab Frontier Force, &c., and 22 or between 3 and 4 per cent. doing general duty or awaiting employment.

Taking the existing number of 792 officers and allowing 198 for miscellaneous employments, 159 (or 20 per cent.) for furlough, and 22 for general duty and awaiting employment, there are 413 left, which would give 9 officers to 27 regiments and 10 to the remaining 17 regiments of the Madras army.

Looking only for the present to numbers, how does the deficiency arise; and from this point of view it is clear that it is owing to an excessive employment of officers of the Madras army in staff, civil, or detached situations. Instead of 198, which I have assumed as an ample proportion of officers for these appointments, there are, as nearly as I can make out from the last Army List, no less than 360 officers of the Madras army in detached employment. In fact, it would seem that while in the Madras army 360 officers out of 792, or not much less than half, are detached from the regiments of that army, there are only 621 officers so detached in the Bengal and Bombay armies combined out of 1,938 officers, or considerably less than a third, and of the Madras absentees more than half (192) are in appointments of a purely civil nature, under which head I do not include the Department of Public Works. Of those in these civil employments 98 are captains and subalterns.

It will thus be seen that it has been the action of the Supreme and Local Governments that has reduced the number of officers with the Madras army to its present low ebb. This action may have been proper, or even necessary; but it seems to be high time that some limit should be put to the number of officers taken from professional duties, especially in the Presidency of Madras. It will be difficult to arrange for recruitment if officers are taken apparently without limit for duties unconnected with the army, and it will further be impossible to keep up a proper military spirit in a body of officers, in which, instead of a small proportion being specially selected for civil employ, in positions or in districts where soldiers are required for such duties, large numbers are to be taken for civil positions of the most ordinary description, and which, would be appropriately filled by civilians or uncovenanted civil officers.

While, however, the present number of officers borne on the rolls of the Madras army is more than ample for all military purposes, the enormous preponderance of old officers would, under any distribution of those officers, leave the army inefficiently officered. In fact, the stream of retirements for many years, and until the Secretary of State recently allowed special inducements to be given for retirement, was far too slow, and the appointment of young officers far too few. Indeed, for several years both retirements and first appointments practically ceased, and the result naturally now is an army of old officers. Even when appointments at the bottom recommenced, they never approached in comparative numbers to the appointments in Bengal and Bombay.

Attached to the note by the Commander-in-Chief are statements of admissions to the various Staff Corps during certain periods.

Returns of the same nature from Madras and Bombay are also put up. These two do not quite agree with that prepared by Colonel Dillon, but the discrepancy is of little importance. It may be useful, however, for me to annex a memorandum I prepared last January on the subject of admissions to the Staff Corps. The figures there given are, I believe, correct. In addition to the 517 officers there returned as having entered the Staff Corps from British regiments, there have been subsequent admissions which bring up the numbers to 363 in Bengal, 55 in Madras, and 122

in Bombay. If in each Presidency the officers had entered in proportion to the number of regiments of British cavalry and infantry, and brigades of Royal Artillery in those Presidencies respectively, the result would have been as nearly as possible 333 in Bengal, 111 in Madras, and 96 in Bombay; that is, Madras has received 56 less than its share of 111, which is made up by an excess of 30 in Bengal and 26 in Bombay. If then a fair proportion of officers had joined the Madras Staff Corps, and more moderation had been exercised in putting military officers into civil situations, it is doubtful if any difficulty would have been experienced.

For the future, with a limitation as I have already proposed for Madras, and which is also, though in a less degree, required for Bengal and Bombay, the drain on British regiments for the Staff Corps would not be excessive. With an establishment for Madras of 650 officers, the annual appointment of 26, or at the rate of four per cent., would probably suffice; and as there are 11 regiments of British cavalry and infantry, and four brigades of artillery (minus two batteries) in Madras, the admission of $1\frac{2}{5}$ per annum from each regiment and brigade in the Presidency would probably supply all demands.

His Excellency the Commander-in-Chief in his note states that the drain for the Staff Corps, if spread over all regiments, would amount to less than 1 per cent. I do not exactly know on what basis this calculation is made. At present we have no data to go upon; for, on the one hand, numerous vacancies that hereafter must be filled by appointments of young officers to the Staff Corps, have up to the present day been in many cases provided for by the employment of spare officers of the old Indian army, and on the other hand, military officers have been put into situations to provide them with employment, which situations, it is reasonable to suppose, will not hereafter be supplied from the army. Under these circumstances it is true that during a series of years only 540 officers have entered the Staff Corps, or about $7\frac{1}{2}$ per regiment and brigade of artillery; but assuming that the eventual requirements of all India will be provided for by a body of 2,600 officers, and that the vacancies are at the rate of four per cent. per annum, we should require 104 young officers annually from 73 British regiments and brigades, or, to give a margin, say three from each corps every two years, or $109\frac{1}{2}$ per annum.

This is not a very excessive demand, but I fear that the disinclination to enter the Madras Staff Corps, which has hitherto apparently existed, will not readily disappear.

Without going very specifically into the causes of the disinclination, it may be sufficient to notice that there is hardly as good a chance of rising to high posts in Madras as in Bengal; not so much prospect of distinction in the field, judging by the experience of the last 30 years, as in Bengal or Bombay; and that while many of the senior officers in Bengal, if not in Bombay, approve heartily of the system of entrusting troops and companies to Native officers, and various corps of these armies have earned much credit under the new organization, the Madras officers have, it is understood, with hardly an exception, disapproved of the change, and their army has had no recent opportunity of field service.

Hence, it will be readily understood that officers of British regiments do not, as a rule, feel much inducement to enter the Madras corps, and it may be necessary to devise means to meet the difficulty, as I have before suggested, either by only allowing officers serving in Madras to enter the Staff Corps of that Presidency, or by admitting candidates for the three Staff Corps generally, and then posting them to the corps which has most need of them.

As to the merits of the present system of obtaining officers, I entirely agree with the Commander-in-Chief. I have often considered and discussed the subject, but can add little to what his Excellency has said in his note of the 22nd instant. I would, however, add that having carefully inquired into the matter, I feel assured that the quality of the officers obtained under the present system is most excellent. They have, after a period of service with British regiments, to produce certificates of being good officers, of unexceptionable conduct, and of good health, and of possessing constitutions calculated to stand this climate, and they must have passed the higher standard examination in the Native languages. They have then to serve for a year on probation with a Native corps, have thoroughly to master the system and rules of the Native army, and have to satisfy the commanding officer that they are likely to turn out good officers of Native troops. They also, during this period, can, without difficulty or reproach, revert to their corps if they find service with Native troops distasteful. I have carefully examined the confidential reports of the several Native armies for the last four years, and have found that these officers are almost invariably very well reported on, several being officers of high talent. As far as I can ascertain they have given equal satisfaction in all departments of the service, civil and military, and several whom I have had personally and officially to deal with have been of the highest use from their perfect knowledge of the system of both British and Native corps.

I believe the conduct of all these officers has been admirable, and I cannot gather that one has ever been tried by court-martial.

One great advantage is that they join Native regiments at their own request, acquainted with their duty and knowing the language, in fact, capable of taking their proper position at once as British officers, superior in position to all the Natives in the corps. I cannot think this advantage will be secured even with the system proposed by the Viceroy, while any plans of direct appointments must certainly fail to secure these benefits.

There are two objections that I hear raised: the first, that it is unjust to British regiments to saddle them with officers whom they have to train and then lose. There is some force in this, but, after all, the trouble and the loss of officers is not very great, probably not more than the loss of officers retiring from regiments at home under the purchase system, or perhaps than even now retire, for many gentlemen enter crack corps for a time, and then leave for ever. In 1874 I see from Hart's Army List that 146 subalterns, besides many young captains resigned their commissions or retired from the service. 104 subalterns a year from 73 corps on the Indian establishment is not much after all, and even under the system proposed by his Excellency the Viceroy, a good part of the grievance complained of would remain.

I would take this opportunity of remarking that an officer is considered in excess to the establishment of his regiment directly he becomes a probationer, and on the intimation reaching England, his place is supplied. Of course there is some delay in obtaining the new officer, but nothing like that which would arise if no successor was appointed until the candidate for the Staff Corps had completed his probation, which I believe some persons think is the system.

The next objection is that the mere fact of being in a British regiment disinclines officers to serve with Natives.

There is some foundation of truth in this also ; but can we be at all certain that officers joining direct or after a year with a British regiment would *willingly* take service with Natives? Certainly many would not. We have now at least the partial guarantee that the officer has applied to join a Native regiment after a period of service in India which must have enabled him to form some judgment of his own as to the Native army. He may, it is true, in cases require pressure from his friends before applying, but as he usually has a liberal allowance with British regiments, though probably his parents can only afford this for a while, it is hardly to be wondered at that some should hesitate to leave a comfortable home in a British corps to qualify themselves, with some trouble, for an Indian career in the Staff Corps. Ascertain the feelings of those, however, who have left their regiments for two or three years, and who then understand their position and prospects, and I suspect few would be found willing to revert to their old corps, unless indeed they are very well off, and those who are very well off can hardly be tempted to take up permanent Indian service under any circumstances.

I think, moreover, that officers appointed directly for service in the Native army would have a feeling of inferiority to those appointed to Her Majesty's British army. In the time of the Company their army had a prestige of its own, and many valuable and exclusive privileges. The cadet, therefore, never altogether felt himself in an inferior position to the ensign of the British corps. I think it would be different now, and that the sub-lieutenant gazetted to the Native Army would feel himself in a decidedly inferior position to the one gazetted to a British corps. No such inferiority is felt by an officer who has been in a British regiment, and voluntarily qualifies for the Staff Corps. It would be difficult, too, to give to a young inexperienced officer joining a Native corps the position and pay which now make these appointments tempting, and which are not inappropriate for officers who have served for more than an average of three years before joining, and who have qualified themselves for the particular service to which they are appointed.

I see that his Excellency the Viceroy proposes to continue to fill up half the vacancies by appointments made under the present system. I think there would be some practical difficulties in having two methods of supply. When an officer joins a Native regiment, he should feel some certainty as to his prospects when vacancies arise—always supposing he is thoroughly efficient ; but it would be impossible to bring in the older class of officers from British regiments in inferior positions to those held by officers who had joined direct and were their juniors in the army, while it would be deemed a hardship for outsiders to be brought straight from British regiments to Native corps over the heads of officers who, though junior to the officer brought in, might have been two or three years in the corps, and quite qualified for advancement. I do not say that some rule might not be devised partially to meet this difficulty, but it would be almost impossible to get rid of it altogether.

I have now given my views as to the present system being better than that proposed, but if officers will not enter the Staff Corps, we may have to resort to what I venture to consider a less eligible mode of supply.

As, however, I stated in my note of the 3rd May 1875, I think we are dealing with this question a little prematurely. We are now collecting information on various points connected with the Native army, and one of the points to be settled is that of the system of officering (not nearly the first recruitment of officers) for the Native army. The question dealt with in these notes may have its aspect entirely altered by the decision arrived at on the whole system, and I do not see how the present question can be decided without the other. I do not advocate a material change in the system, but others may, and a change may take place which would render the appointment of officers direct almost a matter of course. I therefore think we are hardly now in a position to recommend any measures to the Secretary of State in the direction indicated by the Viceroy, though no doubt the notes now written will be valuable when we are dealing with the more general question, the papers connected with which are rapidly approaching completion.

28/6/75.

H. W. N.

APPENDIX D.

OFFICE NOTES (Confidential).

NOTE ON ORGANIZATION OF NATIVE REGIMENTS.

There is a general impression that the organization of regiments of Native infantry may be improved. I do not know that this feeling extends so much to the cavalry branch of the service, speaking at all events of Bengal, and perhaps of Bombay.

I am not aware that there is really any serious defect even in the organization of the infantry, always assuming that Native officers are entrusted with the command of companies ; but in this case I think the whole status of the Native officers requires to be raised, in order to make the command of a company a desirable position for a Native gentleman, just as a *ressaldarship* in the cavalry now is.

I also think it is desirable that the infantry regiments should be so organized as to admit, without serious expense, of European officers being placed in command of companies in regiments, the

composition of which or any other cause rendered it undesirable to employ Native officers in the above capacity.

I think both objects are to be met without any violent change, by having regiments of four companies, each of the present strength of two companies.

By this a saving could be effected, which in the one case would more than provide for the extra pay I would propose for the Native officers commanding companies, and in the other would go far towards paying for extra European officers or improving the condition of the recruit and sepoy.

Taking first a Bengal infantry regiment in its Native grades, and excluding all establishments which would remain the same, whether a corps had eight companies of 75 sepoy, or four of 150, and excluding all reference to good-conduct pay, which would be the same in both cases, I give in juxtaposition the present and proposed establishments, with their pay :—

Present Establishment.				Proposed Establishment.			
No.	Rank.	Rs. per mensem.	Total.	No.	Rank.	Rs. per mensem.	Total.
2	Subadars	100	200 0	2	Subadars	100 0	200 0
2	"	80	160 0	2	"	80 0	160 0
4	Jemadars	65	268 0	4	Jemadars	35 0	140 0
4	"	35	140 0	4	"	30 0	120 0
4	"	30	120 0	1	Native Adjutant (Jemadar)	50 0	50 0
40	Havildars	14	560 0	1	Drill Havildar	20 0	20 0
40	Naicks	12	480 0	1	Drill Naick	14 8	14 8
16	Drummers	7	112 0	2	Drum and Fife Majors	12 0	24 0
600	Sepoys	7	4,200 0	28	Havildars	14 0	392 0
712			6,240 0	32	Naicks	12 0	384 0
Add Staff Salaries.				8	Drummers	7 0	56 0
Subadar-Major			25 0	600	Sepoys	7 0	4,200 0
Drill Havildar			5 0	685			5,760 8
Drill Naick			2 8	Add Staff Salaries.			
Eight Colour Havildars			16 0	1	Subadar-Major		50 0
Eight Pay Havildars			40 0	4	Commanders of Companies, a		200 0
Drum and Fife Majors			10 0	Rs. 50			80 0
Grand total			6,338 8	4	Colour Havildars		30 0
				4	Pay Havildars a	Rs. 7 8	30 0
							6,048 8

or Rs. 76,062 0 0 per annum.

or Rs. 72,582 0 0 per annum.

saving by new proposal Rs. 3,480 0 0 per annum.

It will be seen that I have given a Native adjutant to each regiment, as is now the case in Madras and Bombay; that I have taken the non-commissioned staff off the strength of companies; that I have doubled the allowance to the subadar-major, who is the most important native in a corps; that in reducing the number of subadars I have dispensed with those who have least pay, and that to Native officers commanding companies I have allotted Rs. 50 per mensem for each company.

I have added 50 per cent. to the staff pay of pay havildars, in consideration of the larger size of companies.

This organization provides, as respects European officers, for any one of four systems, which ever may be thought most suitable for the description of soldiers or particular way in which the corps is to be employed.

These systems might be the following:—

1. Something like the old irregular system with a European commandant, a second in command, and adjutant, or even without a second in command.
2. The present system of commandant, wing officers, adjutant, and quartermaster, and with or without wing subalterns.
3. A system by which there would be European officers commanding companies, with a commandant, adjutant, and quartermaster, and, if desired, a second in command.
4. An addition to the preceding system of a subaltern or even two to each company, so as to ensure the actual presence always with each company of a European officer.

In all* these four cases a well-paid subadar-major would be ensured, while in the cases where the companies were entrusted to subadars, they would be in receipt of a substantial addition to their pay.

If desired to apply the saving to the benefit of the Native soldier, I would suggest a free kit to the recruit. I believe 50 recruits is about a fair average per regiment annually, and Rs. 30 each would cover the cost of a full kit, including greatcoat. This would absorb Rs. 1,500. All the remaining non-commissioned officers, drummers, and sepoy might receive an allowance of

* If European officers commanded companies, perhaps the second jemadar in each company might be dispensed with. He certainly might be dispensed with if there was a subaltern to each company.

Rs. 3 0 0 per annum in aid of their half-mounting. This would, estimating the number exclusive of recruits at 620, cost Rs. 1,860 per annum. This would give a saving of Rs. 120 per annum on the whole in each corps.

Though the number of non-commissioned officers in each corps is reduced by 12 havildars and 8 naicks, each company will still have the large number of 1 colour havildar, 6 havildars, and 8 naicks.

18/7/73. (Signed) H. W. N.

APPENDIX E.

OFFICE NOTES.

NOTE by Major-General NORMAN on the RESERVE of OFFICERS for the INDIAN SERVICE.

The question has been raised as to what is the reserve of officers for the Indian service. This does not refer, as I apprehend, to the source of supply of officers for the Indian service, that is the Staff Corps, for this supply comes from the British army, and certainly, in Bengal, is ample, though the system is as yet in its infancy.

2. It is not probable that to complete vacancies in the various departments and corps, more than a hundred candidates will ever be required annually in the three Presidencies, and this number we have no reason to suppose will not be forthcoming. The difficulty in arranging the supply will be not as to numbers, but as to inducing a sufficient number of candidates to go to the two minor Presidencies, in which the chances of service and distinction are less than in Bengal. In fact, as long as there are three Staff Corps, and officers entering can choose their Presidency, Bengal will attract an unnecessary majority of candidates.

3. This, however, can at any time be met by posting candidates to Presidencies not according to their wishes, but according to the requirements of the service, or by forming the three Staff Corps into one, a measure which, owing to promotion being given solely according to length of service, could be carried out any day without altering the prospects of anyone.

4. However, it is not the supply, as I understand it, on which it is now desired that a note be prepared, but as to the reserve, that is the source from which casualties would be supplied in the event of a great war in which many officers were killed or wounded.

5. In treating of this subject, we must first observe that it is often the fashion to compare the number of officers now available with the number available in former days, regardless of the fact that the regimental systems are entirely different.

6. Before the Mutiny there were two systems in force; the regular and irregular. In the former the theory was that each troop or company was commanded by a European officer of more than two years' standing, and that thus a regiment, including the field and staff officers and the young subalterns not qualified for command of troops and companies, should not have less than 12 officers in the cavalry and 16 or 17 in the infantry present. This number was requisite according to the theory of the system, but it is well-known that these numbers were rarely present even on field service, and that as European officers often had command of two companies, and that the regimental staff commanded companies, subadars who, according to the theory, did not lead companies, had to do so.

7. However, taking the average present as 10 in cavalry and 12 in infantry, there was a European officer ordinarily present with the strength of regiments in 1856 for every 50 sabres in the cavalry and for every 95 men in the infantry; but this, of course, included young officers recently joined and at drill.

8. The other system in force prior to the Mutiny, and which was that of many regiments, was the pure irregular system, where regiments had but three European officers, a commandant, a second in command, and an adjutant, or one officer to, say, three hundred men in the infantry,* and to nearly two hundred in the cavalry. Some few of the irregular infantry regiments which had permanent outposts, had one or two additional officers, and two or three had a quartermaster as well as an adjutant, but, as a rule, they had but three officers each.

9. Many of these regiments, especially cavalry and goorkha regiments, went on service and served through campaigns, like those of the Sutledge and Punjab, without any increase of officers; and, in fact, taking the greater strength of the regular corps of the ante-Mutiny days, and the large proportion of irregular corps with only three officers each, it seems to me doubtful if there was a larger proportion of European officers to strength actually available for duty with the whole Native army before the Mutiny than there is now.

10. Under the present system all corps of infantry in the armies of the three Presidencies have a uniform strength of officers and men, viz., 7 officers and 712 men in the infantry. All corps in the cavalry have also an establishment of 7 European officers, and the 19 regiments of Bengal cavalry have 457 sabres. The strength in Madras is somewhat less, and in the Bombay and the Punjab regiments somewhat larger; but, on the whole, we may say there is one European officer to every 100 infantry soldiers, and one to 65 cavalry; but then the troops and companies are avowedly commanded by Native officers. The present system does what it professes, viz., provides Native commanders for the troops and companies, and an ample number of field and Staff officers for the regiments. The old system rarely did what it was supposed to do, viz., provide European commanders for its troops or companies; so, bearing in mind that the present staff of regiments

is more than ample as a staff, a reserve was more necessary under the old system than it is at present.

11. Of course, I shall be told in answer to this that the present system is a bad one, and that Native officers are not competent to command troops or companies, but with this, I think, it is unnecessary now to deal.

12. The present system is based on the principle that Native officers are to exercise these commands. If it is deliberately thought they cannot do so, the system should be altered; but as the system stands (and I maintain it has successfully stood the test of some ten years' experience in peace and war), we have to deal with it as it stands, and to provide a reserve, not for the command of troops and companies as was necessary under the old regular system, but simply to maintain a proper staff of superior officers for regiments, the duties of European officers being now confined to mounted duties in the field, to command of regiments, wings, or squadrons, to that of adjutant and quartermaster, with a reserve with each regiment, independently of any general reserve, to supply vacancies in the higher grades, or to take occasional important commands or outposts of less than a wing or squadron.

13. In fact, under the old system, the reserve, such as it was, had to be drawn upon before a campaign commenced, in order to make a show of providing a sufficiency of commanders of companies; but now, if the system laid down is only frankly and fully accepted, no reserve is really required save to meet casualties after a campaign has commenced.

14. What the reserve was I have detailed in a memorandum submitted to the Secretary of State in March 1866, of which I annex an extract.* It cannot surely be considered to have been a satisfactory reserve; it was a reserve drawn upon at once, and it rarely answered, and when it did answer, only answered for a brief period, to maintain the principle of the old system, that is, to give officers for the staff duties and for each troop or company of the Native army.

* See appendix marked A.

15. As to the reserve under the new system, I would ask attention to another extract† from the same memorandum treating of the number and quality of that reserve.

† See appendix marked B.

16. But to this I would add that by telegraph now we could ensure the departure from England, within a few days of the necessity for their presence in India arising, of a portion of the officers on furlough, and it is not too much to say that, what with telegraph, steamers, and railways, fully ten or twelve per cent. of the whole of the officers of the Indian service, or half of those on furlough, at least that number being, I should say, in perfect health, say 250, would be at any point of our Indian Empire within from six weeks to three months of the time that matters seemed likely to be serious.

17. Can we want more reserve than that detailed in Appendix 2 and above? I think not, for what have been our casualties in former wars?

18. In the battle of Moodkee with the Body-Guard, two light cavalry regiments, one of irregular cavalry, and eight regular Native infantry regiments, three officers were killed, one dangerously, and four severely wounded.

At Ferozeshah, with the Body-Guard, three regiments of regular cavalry, two of irregular, and fourteen regiments of Native infantry, six officers were killed and ten severely wounded.

At Aliwal, with the Body-Guard, three regiments of regular cavalry, two of irregular, five regular regiments of Native infantry, and two Goorkha regiments, three officers were severely, and one dangerously wounded, and one killed.

And at Sabraon, with the Body-Guard, three regiments of regular cavalry, two and half of irregular cavalry, 10 regiments of regular infantry, and two Goorkha battalions, there were two officers killed and 12 severely wounded.

19. Thus there were in the whole Sutledge campaign, one of the most bloody and hard-fought campaigns of the present century in India,—12 officers of Native troops killed, two dangerously and 29 severely wounded, or 43 put really *hors de combat*; but as this includes the loss in every corps, and, as is always the case, few regiments were in all the actions, and some were never engaged at all and were only coming up in reserve, this represents the loss of European officers in the whole Native army of the Sutledge, or in the Body-Guard, seven regiments regular cavalry, five and half regiments of irregular cavalry, 26 regiments of regular infantry, and two Goorkha battalions, very little over one officer per regiment.

20. In the Punjab campaign under Lord Gough, that is, at Ramnuggur, Sadoolapore, Chillianwallah, and Goojerat, a total force engaged or in immediate reserve amounting in all to four regiments of regular cavalry, four of irregular cavalry, and 17 regiments of regular Native infantry had six officers killed, and 30 severely wounded, or about one and half officers per regiment.

21. In these campaigns it is to be recollected that the officers were more numerous as compared to men than they now would be; but as it may be alleged that officers would now have to expose themselves more, being all mounted, I will not press this argument; but I will maintain that if we had an arduous campaign with the unprecedented number of 50 Native regiments engaged in it, it would be very remarkable if our casualties, even with sickness added, ever reached the figure of a hundred; but if the casualties reached that figure, or twice that figure, or thrice that figure, we should be able to supply the drain.

If it got beyond that, I doubt there being many men left for whom officers would be needed.

22. The Mutiny is often urged as an instance of the danger of having few officers with regiments. The Mutiny, it is true, broke down the old system. If a regiment mutinied, it was rather an advantage than otherwise to have few officers murdered, but the regiments that were most actively and devotedly loyal were, with perhaps one exception, such as had originally

only three or four officers, as the Sirmoor battalion, Ferozepore regiment, Guides, 1st Punjab infantry, &c.

23. In these corps, however, the casualties are said to have been so heavy that the unsoundness of a system of few officers was apparent. What is the truth? Doubtless, where but one or two Native regiments were present in one large army, and very freely used, the casualties were great; but after all, throughout the siege of Delhi, a force of corps or detachments of Native troops equal to nine and half regiments, all of whom were at the crowning event of the capture, had 11 officers killed and 14 severely and dangerously wounded, or something like two and half per regiment,—a very uncommon proportion; but we do not often see fighting like this in India, and it was a loss we should find no difficulty in replacing with so few regiments engaged. With more regiments, probably opposition would have been less and shorter.

24. Again, Umbeylah is instanced as a case where the new organization was tried and failed. This is simply not the fact. A reference to facts will show that the new organization was only ordered by Government in October 1863, actually after the assembly of the Umbeylah force. The Native corps that went to Umbeylah therefore were still on the old irregular system, with perhaps one or two extra subalterns attached. The system of having wings and squadrons commanded by responsible European officers had been in no way brought into play.

25. I would observe, however, that Umbeylah was a very severely contested campaign, and that we did what is always likely to lead to trouble, if not disaster, on the North-Western Frontier—advanced into the hills, and remained there inviting the attacks of warlike tribes.

26. But notwithstanding all this, what were the casualties in the Native troops which, I may observe, were very prominently put forward, and which constituted the large majority of the force? In the Guide Cavalry, and 11th Bengal Cavalry, which were up during the first few days and at the last advance, no European officer was killed or severely wounded. In the Native Infantry, of which seven regiments went up at first, two immediately followed, and three were added before the final operations took place, our losses were five officers killed, one dangerously and six severely wounded, 12 in all, or an average of one per regiment. Was this a loss that it would have been difficult to supply?

27. I know that the commander asked for more European officers, but, as I before said, his regiments had not the present complement, nor ought it to be forgotten that requisitions were made for large reinforcements of troops, though the original force was believed to be ample for the service required of it.

28. In the Abyssinian war there was some severe demand for officers, but I would observe that the staff of that army was very unusually large, and that nearly a hundred officers were taken for transport duties; whereas in campaigns in India the most successful marches have been made by large armies without one officer being found necessary for such duties. Furlough, moreover, was not stopped during the Abyssinian campaign, and the Commander-in-Chief in India objected to give second squadron (or wing) subalterns for duty in Abyssinia, though these very appointments were created in 1865, not because the officers were wanted for duty, but as a general reserve. Had the campaign been prolonged, of course it would have eventually been found necessary to draw on this description of reserve.

29. There is another reserve I have not yet alluded to, though it is the first that would be made available. I allude to so-called unemployed officers. There are at present some 300 of these in the three Presidencies,* but this arises from circumstances not likely to occur again, viz., the alteration of organization in 1861, by which a good many officers became in excess of requirements, and some of whom were not technically qualified for employment. When these officers are lieutenant-colonels or majors, they are attached to garrisons for duty; when they are only captains and subalterns, they are attached for duty to Native regiments, and are of course in excess to the fixed establishment of those corps.

30. This forms to some extent a present reserve, but a reserve which will greatly diminish. It will never, however, entirely disappear, for there will always be a small percentage of officers who, from having required prolonged leave or from other circumstances, have lost appointments, and who will be in excess to establishment of corps. I suppose this will always be a body averaging two or three per cent. of the whole Staff Corps, or say 70 officers, several at least of whom would be young and capable of useful service in the field. This would be quite the first reserve to draw upon.

31. The present strength of Native regiments, however, is so small that the non-commissioned officers and rank and file can be at any time increased to a considerable extent without necessitating any increase of British officers, or an addition of a single troop or company. For instance, if war arose, each company in each Native regiment might be increased by one havildar, one naik, and 25 sepoys, and each troop of cavalry by two duffadars and 20 sowars. This would give for field service not at all too large a strength for regiments, and it would add to the armies of Bengal, Madras, and Bombay, and the frontier force, 28,000 infantry and 4,700 cavalry, or say 32,000 men. This in itself answers almost to a reserve of officers, that is, we have a staff of regimental officers capable of carrying on the duty of much larger regiments than we maintain in time of peace.

32. I think, therefore, that we have a quite sufficient reserve of officers; but if this view is not agreed on, it is simply a question of money. If a reserve is really wanted, all that is necessary is to attach a third subaltern to each infantry corps in the three Presidencies, and an additional 130 officers are secured. This, as they really need not receive staff salary, would cost, including horse allowance, a little under 40,000*l.* a year; not a very large addition to military expenditure, but one that I think is needless.

33. If such a reserve was added, it would, however, be advisable to lay down most strictly that it was a *reserve*, and always usable as a reserve. If this is not very stringently laid down there is a tendency to consider these officers as part of the regiment to which they are attached and hardly removable therefrom. In proof of this I may state that when the second subaltern was allowed to each regiment in 1865, the general* order expressly stated that the appointment was sanctioned "so as to provide a

* No. 847, dated 8th September 1865.

"reserve for the Staff Corps and for the various departments in which military officers are employed in India."

34. Nothing could be more clear than this, but so apt are the military authorities to lose sight of the purpose for which this very appointment of second subaltern was created, that in 1868, when large bodies of muleteers were being raised in the Punjab for service in Abyssinia, and officers were needed to take them to that country, the Punjab Government having applied to the Government of India for the services of Lieutenant Sartorius, second squadron subaltern, 6th Bengal cavalry, for the duty, the Adjutant-General, in reply to the requisition of the Government of

Deputy Adjutant-General's telegram, dated 25th April 1868, to Secretary to Government.

India for Lieutenant Sartorius, stated that "the Commander-in-Chief objects to (give) officers holding appointments in

"Native regiments, but the services of Lieutenant Williams, (P. H.) attached to 20th Native Infantry at Meean Meer, are available."

35. As Government did not care whether Lieutenant Williams or Lieutenant Sartorius went, the following reply was sent, which affirmed the principle lost sight of in the Adjutant-General's office:—

"If Lieutenant Williams is really at Meean Meer, and available, direct him to report himself to Punjab Government for duty with muleteers; but if not, Lieutenant Sartorius should go, as he is second squadron subaltern, and such officers are always available as a reserve for general purposes."

"There appear to be various Native regiments that have spare officers, that is, more than six present, and especially 14th Cavalry, which, according to army list, has extra officers as well as second subalterns, including Captain Ross, 20th Hussars, whose appointment to a Native corps was sanctioned for a vacancy, and not in excess. He could replace Lieutenant Sartorius with 6th Cavalry."

36. Finally, to sum up what I have said, I would recapitulate that, supposing a war takes place, the first reserve to employ is the body of officers doing general duty, or attached to corps in excess; a body that will hereafter not be very large, but still probably will always muster a number of efficient captains and subalterns (the class most wanted) equal to the number of killed or severely wounded in any campaign that we have had in India.

37. The second reserve is to be found in the second subalterns of regiments who are avowedly a reserve. If only half of those in India can be laid hands on, this will give at least 80 officers.

38. The next reserve to indent on is the large body of officers on furlough.

39. The fourth reserve would be the first subaltern or even a wing or squadron officer each from regiments far removed from the scene of action, as a commandant, staff officer, and one officer to command each wing or squadron could always carry on the cantonment duties at quiet places.

40. The fifth reserve would be that of such young officers as could be spared from civil employ, Public Works, Survey Department, &c.

41. This last is a reserve not to be lightly drawn on, and would only be wanted in case of a prolonged and desperate war, and if the war had been prolonged, probably new men might have been brought in, either direct from England or from regiments out of India, who, in a few months would be ready for duty with troops.

42. Finally, if on deliberate consideration these reserves are thought insufficient, I have indicated how another large reserve may be provided at a cost of 40,000% a year.

H. W. NORMAN.

Simla, 18th September 1869.

A.

APPENDIX to paragraph 14 of a Note by Major-General NORMAN, on the Reserve of Officers for the Indian Service, dated 18th September 1869.

EXTRACT from Memorandum by Secretary Colonel NORMAN, on the question of the alleged Grievances of the Officers of the Indian Army, dated 19th March 1866.

"Another objection raised to the present system is that there is no reserve of British officers for the Native army to meet the casualties of a war. I would ask what was the reserve formerly available, and shall then be able to show, I hope, that there is a better reserve now than there ever was before.

"Formerly, when service took place and officers were needed, it was customary to remand officers in staff employ temporarily to their corps. Thus deputy commissioners, revenue surveyors, officers engaged in making roads and canals, came back for a time. These officers had been often many years absent, perhaps in a district where the language of the troops was unknown. In the best of cases they had become unused to drill and to the system of the army, in the worst of cases they were utterly useless and inefficient, besides being at times discontented owing to loss of some of their pay and the inconvenience to which they were subject, particularly in a prolonged

campaign, where perhaps there was little glory and much hardship and sickness. At the same time, these officers, by virtue of seniority, took companies, and sometimes even regiments, from those regimental officers whose whole services had been with the corps, and who thus, when the field service which they had been long hoping for came, found themselves deprived of the position they had held by officers who in many cases they saw to be unfit to take their places.

"Such was the reserve, and this, it must be recollected, was the reserve calculated upon to increase the ordinary complement of 10, 12, or 14 officers, and to keep it so as to ensure four mounted officers, and at the least an officer with each company of standing sufficient to command it, not only at the commencement of, but throughout a war. It rarely happened that more than three, or at the outside four, officers per regiment could be spared from departments, the work of some of which was possibly largely increased by the war in which corps were engaged, and once these two, three, or four officers were sent to their corps, the reserve, unsatisfactory as it was in quality, was at an end. There was, it is true, another source of supply resorted to in the Sutledge campaign. I allude to, the order then issued directing all cadets on landing to be at once sent to the army in the field. These young officers hurried up by dawk, reached the army without camp equipment, without servants, ignorant of the language of the men, and ignorant of their ways or of drill, or of the system of the army, and yet by virtue of their being European officers taking rank at once above all Native officers.

"Such were the two sources of reserve for officers of the old Native army, and it cannot be thought that either source was very satisfactory."

B.

APPENDIX to paragraph 15 of a Note by Major-General NORMAN, on the Reserve of Officers for Indian Service, dated 18th September 1869.

EXTRACT from Memorandum by Secretary Colonel NORMAN, on the question of the alleged Grievances of the Officers of the Indian Army, dated 19th March 1866.

"Under the present system, each regiment has actually two officers attached, or two-sevenths of the whole, who may be looked on as a reserve to fill the places of the real working officers of the corps, viz., the commandant, the two wing commanders, the adjutant, and the quartermaster. Being staff appointments, all situations in Native corps will doubtless be kept filled up, so I assume that corps will have their full complement.

"This, I contend, under the present system, is as large a reserve, and certainly as satisfactory a one, as was available formerly; but suppose the war is very arduous and prolonged, and casualties so great as to render it impossible to fill up vacancies in sufficient numbers from the candidates for appointment to the Native army in British regiments (who, it must be remembered, will be very different from newly raised cadets, being officers of three years' service, and qualified in professional knowledge and Hindustani). In such a case we may have to go elsewhere, and a ready and good reserve, I think, is available. India is such a vast empire, with so many races and interests, that war can hardly ever be going on all over the country, while railways now offer great facilities for officers to travel from one end of India to the other with rapidity. We will suppose, therefore, that thirty Native regiments were actually on service in the north-western frontier, and engaged in an arduous struggle which was likely to be prolonged and to be attended with many casualties. It might be desirable to send European officers to keep the corps so engaged complete, in addition to appointments made from time to time from British regiments.

"Probably ten more Native corps might be considered in reserve, and should remain with their complements untouched; but as for mere cantonment duty a corps could be managed by a commandant, one officer acting as adjutant and quartermaster, and by two officers in charge of wings, the corps removed from the scene of action and not in the immediate reserve could be drawn upon, if necessary, to the extent of two or three officers each. In fact, as there are 85 Native regiments in Bengal, and allowing 30 to be engaged and 10 in reserve, the remaining 45 could spare 135 officers, or four for every regiment engaged, and as these corps commence with two-sevenths of their complement as a reserve, there would really be a reserve of a 100 per cent., and this without touching the regiments in reserve or going beyond the limits of Bengal.

"I maintain that if we ever require a larger reserve of officers than this, things will look bad indeed, and I am not aware of any system ever having been thought of which would provide a sufficient supply under such circumstances. But even when this supply is exhausted we should still have the reserve which was drawn on at the first under the old system, viz., the officers of the various departments, those in civil employ, who would be at least as efficient for regimental duty as they were formerly, seeing that they could not enter the Staff Corps without three years' duty, or without possessing a thorough knowledge of their duty.

"But if there is a better reserve in point of numbers than formerly, how much better is the quality of that reserve? Instead of discontented officers joining regiments for duties with which they are unacquainted, and from even a correct performance of which they can reap no benefit in the department in which they expect to pass their lives, there would now be officers thoroughly acquainted with the system, habituated to serve with Native soldiers, and who might reasonably look to good service in war in their own proper line being held to be in their favour when any question of promotion came under consideration."

No. 53 of 1876. Military Department.

To the Most Honourable the Marquis of Salisbury, Her Majesty's Secretary of State for India.

MY LORD MARQUIS,

IN continuation of our despatches Nos. 51 and 52 of the 3rd instant, we now proceed to submit to your Lordship an expression of our views as to the officering and organization of the Native Army; and first we would say, after giving full weight to all that is urged against entrusting the command of troops and companies to Native officers, we have no hesitation in affirming that as respects the Bengal Army, to adopt any other system would be in the highest degree unwise; while in Madras and Bombay, although the change in this particular has perhaps not as yet been so successful as in Bengal, we are confident that continued efforts to improve the Native officers will be crowned with success. Even in those Presidencies it does not appear that the regiments have in any respect deteriorated in discipline or drill in consequence of the increased authority given to Native officers, although the majority of these must be men who, up to a late period of life, have been trained under a different system, while the reductions and other arrangements connected with the European officers, especially in Madras, cannot but have had an influence prejudicial to any change of the kind.

2. We think that but little can be added to what is urged on this head in the Adjutant-General's letter No. 1932B of the 14th August, and in Sir Henry Norman's minute of the 11th October last, and we are convinced that what has proved successful in Bengal, will, if once it is thoroughly understood that no change will be made, and that it is the intention of the Government that none but thoroughly efficient men shall be made Native officers, be equally successful in Madras and Bombay.

3. We do not consider that it is necessary to require higher qualifications in Native officers than such as are proper for the perfectly efficient command of troops and companies, and we are not prepared to admit that there can be any insuperable difficulty in finding, among a body of non-commissioned officers selected from several hundred Native soldiers, the very limited number of men of sufficient character and intelligence required to perform these duties, if properly instructed, while we should still hope that it may be possible in Madras and Bombay to occasionally bring in Native gentlemen at once as Native officers as is now done in Bengal.

4. We have in Despatch No. 52 made proposals which, if adopted, will make the post of Native officer in the Infantry one of considerable advantage as it is already in the Cavalry, and we cannot anticipate a lack of suitable candidates. We would add that not only do we think we can obtain Native officers thoroughly fit for the duties required of them, but also that it will be very conducive to the efficiency of the soldiers of other grades to have such desirable positions open to those who show themselves possessed of superior qualifications.

5. We can hardly anticipate that it would now be seriously proposed to place European officers in command of troops and companies of the Bengal Army and Punjab Frontier Force. In all the 24 regiments of cavalry in this Presidency, in the Guide cavalry and infantry, and in 46 out of 60 regiments of infantry, no other system has obtained than the present one since the corps were raised, while in the 11 old regiments of infantry of the Bengal Army and in the two regiments raised out of loyal remnants of old corps the new system has thoroughly taken root during the last 14 years. One regiment, the 1st Goorkha Light Infantry, which has recently done good service in Pérak, was for many years on the irregular system, from 1850 to 1861 on the regular footing with the full complement of officers, and subsequently on the present organization. Nor, it may be supposed, would any one seriously propose to introduce a new system into the three regiments of Sind Horse, the Poonah Horse, the 21st Native Infantry (Marine battalion), the 27th and 29th (Belooch) Native Infantry, and the 30th Native Infantry (Jacob's Rifles) of the Bombay Army, in which the Native officers have always been the troop and company commanders.

6. If this system is maintained for the Bengal Army and the above-mentioned corps of the Bombay Army, or 93 in all, it would be very difficult to apply another

system to 73 corps in Madras and Bombay. To do so indeed, and to place the Native officers in inferior positions, could hardly be advocated except on the ground of the *matériel* of the latter corps being so inferior to that of the former that it was unable to produce good Native officers, a position which we cannot accept.

7. Having decided, therefore, to recommend a retention of the present organization as respects Native officers, we have to consider whether any alteration should be made in the number or duties of the British officers, or whether any changes should be made in the present system under which they are appointed or promoted.

8. We consider the present complement of European officers sufficient for all purposes of Indian service, and we think the duties assigned to each officer are appropriate. With a larger complement it would be difficult to provide adequate occupation for the officers, while to afford emoluments to them such as at present attract good officers to Native regiments and make them content to continue to serve in them, would entail an almost prohibitory expense.

9. We believe the complement to be ample for peace and war, it being understood that the work of troop and company commanders does not involve upon the European officers. It may be a matter of doubt whether under the circumstances of very distant service or if Native troops were to be engaged in war with the army of the European power, some increase of junior European officers should be made to regiments such as we believe to have been occasionally made in the strength of officers of British battalions proceeding on foreign service, but the possibility of such increase is not in our opinion a sufficient reason for maintaining habitually a large and expensive complement of officers to meet a very uncertain contingency, especially as if that contingency arose, or there were any extraordinary casualties on service, we have various bodies of officers to draw on for a reserve, as shown by the Commander-in-Chief in India and Sir Henry Norman, in the enclosures to Despatch No. 51. In addition to what is there stated as to the reserves that are available, we would mention another which has recently been created, and which would at once be utilized if wanted. We allude to what arises from the recent regulation by which the establishment of officers in India is to be kept complete to the authorised number of seven. This practically gives a large reserve, for at all times one or two officers are on furlough from each regiment, and at least half of these are probably in good health, and could reach India in a few weeks after they were recalled. We may estimate thus, that as soon as the establishment is complete, at least a hundred regimental officers in excess of the seven per regiment in India, would be back in the country in six or seven weeks after we required them.

10. We have no alteration to propose in the emoluments of the European officers.

* Despatch No. 11, dated 13th January 1876.

absentees, or even if temporarily displaced from an appointment in a regiment, shall

Pay per mensem of Officers in the Native Army.

CAVALRY.		Rs.
Commandant, if Lieut.-Colonel	-	1,527
Ditto Major	-	1,340
2nd in command, if Lieut.-Colonel	-	1,127
2nd Ditto Major	-	940
2nd Ditto Captain	-	674
2nd Squadron Officer, if Major	-	850
2nd Ditto Captain	-	584
3rd Ditto Captain	-	554
3rd Ditto Lieutenant	-	405
Adjutant, if Captain	-	624
Ditto Lieutenant	-	475
Squadron Subalterns, if Captain	-	524
Ditto ditto Lieutenant	-	375

INFANTRY.		Rs.
Commandant, if Lieut.-Colonel	-	1,427
Ditto Major	-	1,240
2nd in command, if Lieut.-Colonel	-	1,097
2nd ditto Major	-	910
2nd ditto Captain	-	644
Wing Officer, if Major	-	870
Ditto Captain	-	604
Adjutant, if Captain	-	574
Ditto Lieutenant	-	425
Quartermaster, if Captain	-	524
Ditto Lieutenant	-	375
Wing Subalterns, if Captains	-	474
Ditto Lieutenants	-	324

The above are exclusive of allowances for offices, stationery, repair of arms, &c.

The acceptance* by your Lordship of our recommendation that all probationers if officiating for absentees, or even if temporarily displaced from an appointment in a regiment, shall receive the full allowance of squadron or wing subaltern, removes a hardship that at times told severely upon young officers from circumstances quite beyond their control. The pay of the various grades in regiments, as given in the margin, affords a fair salary, and, with a proper flow of retirements on the part of older officers, secures an increase of income after comparatively short periods in each position.

11. In accordance, however, with a recommendation of his Excellency the Commander-in-Chief, made in the Adjutant-General's letter of the 26th July 1873, No. 2418A, copy of which is enclosed, we would make some alteration in the designation of officers and call squadron and wing *officers* squadron and wing *commanders*, and squadron and wing subalterns squadron and wing *officers*. There would then be but two classes of officers in each regiment in addition to the commandant, the upper

class including the second in command, and the lower class the adjutant in the cavalry and the adjutant and quartermaster in the infantry. We think this would be an improvement, and it would prevent the anomaly which now arises from its being necessary at times to nominate a captain as squadron or wing subaltern, while the duties which devolve on these officers are certainly superior to those which devolve on the ordinary subaltern officer of a troop or company.

12. In Appendix A. of the Adjutant-General's letter of the 14th August 1875, are contained rules which provide for the advancement, exchange, and retirement of European officers of Native regiments. We have gone carefully through these, and after much deliberation, have approved generally of their principle, and made certain alterations as to details with which his Excellency the Commander-in-Chief entirely concurs. We attach to this letter a revised code of rules which we submit for the approval of your Lordship, and as a step towards carrying them into effect, we propose that all officers appointed to the purely military staff hereafter should hold their appointments for three years only, remaining seconded in the rolls of their regiments for that period, in the way sanctioned for brigade majors in Despatch No. 9 of 23rd January 1873. Half of these military staff officers are usually taken from British regiments, and we estimate that the number of officers who will be thus seconded in Native regiments will be about equal to half the number of those regiments.

13. We concur with the Commander-in-Chief that officers appointed to brigade commands, and the heads and deputies of the great military departments, should be exempted from this rule, and hold their appointments for five years and be struck off the strength of their regiments as at present.

14. We believe that no material inconvenience will arise to military departments from other officers serving in them for only three years instead of for five, while the staff officers will not have time during their absence to forget the details of regimental duty or even the characters of their men, and at the same time regiments will benefit greatly by having with them a large leaven of officers who have experience in staff as well as in regimental duties.

15. But perhaps the most important change of all which we desire to make is one relating to the relinquishment of their regimental appointments by officers after a certain period of service as laid down in the proposed rules. We deem it indispensable to introduce into the Indian Army some rule of this sort. Not only is it most necessary in this climate and with Native soldiers to have as Commandants only such officers as retain their full vigour, but it is essential to the interests of the service to secure such a regular flow of promotion as shall ensure that the second in command and the other subordinate officers are not unduly old for their positions. The rules we propose will secure this desirable object, and are much wanted at the present time when the tendency of the regulations regarding pensions and succession to Colonels' allowances has been to induce officers to continue in the service longer than heretofore, so that even seconds in command, especially in Madras where reduction in the number of regiments was very considerable, are of an age too far advanced for even the higher grades, —a state of things fatal to efficiency. We beg to refer your Lordship in support of this opinion to the statistics to be found in Appendix P. of the Adjutant-General's letter of the 14th August 1875, which gives the length of service of regimental officers of the three armies, and we trust that your Lordship will agree with us that the facts shown by those statistics afford an ample justification for the introduction of the rule which we propose, and which we look upon as essential to the efficiency of the Indian Army.

16. At the same time we bear in mind that officers who have served in the army in India for lengthened periods are deserving of much consideration, and should not by the application of any rules be placed in a position of pecuniary difficulty. We, therefore, in the first place have inserted in the rules a clause guarding against any sudden and unexpected changes; and secondly, we propose that for officers who relinquish their regimental appointments in consequence of length of service, there shall be three courses open, as follows:—

I.—That they may reside where they please in India on the pay of their rank, namely, Rs. 827 a month, until they succeed to Colonels' allowances or become General Officers, whichever may first occur.

- II.—That they may reside in England on the pay of their rank (1*l*. a day) until they succeed to Colonel's allowances or become General Officers.
- III.—That they may retire on the pension to which they are entitled, availing themselves of the benefit of the existing scheme for commuting Colonels' allowances, which should be kept specially open to these officers.

17. This latter privilege would only apply to officers who succeed to Colonels' allowances after a fixed period, that is, to those who were in the Staff Corps or Indian Army before 1866, and it will be some years before any others can have served long enough to come under the operation of the system of retirement which we here advocate. As officers who entered after 1866 should, in course of time, relinquish regimental appointments under the same principle, we propose, when any system of pension for officers of Her Majesty's British Army is adopted in connexion with the compulsory retirement recently introduced in that army, to again address your Lordship, because the system of pension adopted at home may affect our recommendations. But we think it will be necessary to give the highest rate of pension at an earlier period than at present, and thus do away altogether with the inducement on the part of these officers to serve on for the 38 years which is now required to enable them to claim the most advantageous retirement, as well as to lessen the desire to remain on for Colonels' allowances, succession to which will in these cases be after an uncertain period but probably much later than at present.

18. We do not think any of the other rules proposed in the appendix to this letter require observations on our part, but we desire to express our extreme anxiety that some such rules should be laid down and steadily enforced. It is most essential that the same system should prevail in these matters throughout the whole army of India, and it is especially necessary that it should not be liable to change in each Presidency with each change of a commander-in-chief. The rules will ensure to the good regimental officer proper promotion in his corps, and while not absolutely barring exchanges, or the occasional appointment of outsiders, they will secure that the officers have a distinct and permanent association with their regiments, an object towards which much has been done in Bengal in the last few years.

19. As regards the first appointment of officers, we shall address your Lordship separately in reply to Despatch No. 11 of 13th January 1876. We have nothing to say against the present system of appointment, which has, we believe, brought into the Indian service a most excellent body of officers, if the supply is sufficient, as it promises to be in Bengal. In Madras, since we addressed your Lordship on the 6th September 1875, No. 211, only three candidates for the Staff Corps have come forward. As far as we can calculate there should have been 15 admissions during the same period to meet the normal demand for candidates, to say nothing of there being a large number of vacancies in regiments as then reported by us. We look on this state of things as destructive to the efficiency of the Madras Army, and trust that your Lordship will consent to the application of a speedy remedy.

20. Objections have been raised to the Staff Corps system of promotion, and doubtless it is not perfect, but it is very difficult, if not impossible, to devise a system which shall be in all respects satisfactory, and provide anything like regular promotion for a body of officers for the various duties in India, and we would not advocate interference with it. Its disadvantages have many compensating advantages, and the present unsatisfactory state of affairs as respects too great a preponderance of field officers is really owing to retention in the service of a vast number of old officers and the stoppage of admission at the bottom for a lengthened period. With a regular system of retirements and admissions there seems no ground to suppose that the normal condition of the corps will give too large a proportion of superior officers for the offices they fill and the duties that devolve on them, while the periods fixed for attaining the higher grades cannot be considered unduly short.

21. We are not aware of any system which could with convenience be substituted for the Staff Corps system of promotion, or for the system of supplying regiments and departments from that corps, while if such a system was successfully sketched out it would, we apprehend, be exceedingly difficult to introduce

it without an amount of change that would be most disturbing in every way, nor do we apprehend that any change likely to be adopted would secure that Indian service should be as popular as it is under present arrangements.

22. We concur with his Excellency the Commander-in-Chief as to the propriety of the various departments of military administration being taken from the army as at present, and also that within certain limits no bar should be put upon officers going into civil employ. The withdrawals for the former are in the nature of things limited, and no doubt the tendency now is, and we think it a right tendency, to restrict very much the withdrawal of military officers for civil employ, but the door should not be closed, and it should be competent to the Government to take military officers for political employ if their services are required on public grounds at any period of their career. We, think, however, that in all future cases of appointments of young officers to civil or political employ, they should after 10 years be required either to return to the army or elect for a civil career, and in the latter event be struck off the strength of the army, retaining their claim to military pension, or such arrangements being made for their pensions as may be determined, if the principle we advocate shall be approved.

23. This, no doubt, would deprive the army of a portion of the officers who have been looked on as a reserve, but there would remain those officers in civil employ most likely to be useful, viz., those who had been less than 10 years away from military duty.

24. It does not appear to us that it would be necessary or expedient to apply this rule of removal from the army to field officers selected for political duties, should it be deemed at any time desirable so to employ them.

25. The composition of regiments of the Native Army is very fully explained in the letter of the Adjutant-General of the 14th August and in Sir Henry Norman's minute. We have no general proposal to make on this head. From time to time changes have seemed desirable in this matter in particular regiments, and have been ordered by us, and a similar course can be pursued in future whenever it seems necessary; nor are we, after much consideration, prepared to advocate a greater localization of corps than at present exists, or the formation of two or more regiments into so many battalions of one regiment. Any change in the Native Army that is not distinctly for the good of the service is to be avoided, and we are not certain that any particular advantage would arise from the doubling up of regiments, especially as, owing to the desire of the Sepoy to serve with those he knows, it would hamper recruiting if a man had to enlist in one battalion with a liability to serve in another, and if this condition was not observed there would be little or no use in doubling them up.

26. We agree with the Commander-in-Chief and Sir Henry Norman that it would be inexpedient to introduce a system of localizing regiments of the Native Army, and we are not at present prepared to recommend any arrangements in that direction beyond those which already exist.

27. Our remarks generally in this letter apply to the Madras Cavalry as well as to other portions of the Native Army, but there are peculiarities in this branch of the service, which, as your Lordship is aware, have led to a separate correspondence, and we hope to send a despatch almost immediately in reply to your communication No. 31 of 4th February 1875.

28. We desire to conclude this despatch with the expression of our conviction that the Native Army, taken as a whole, is in a good condition. Some parts of it may not have altered much in *matériel* or discipline, though in all there has been more useful instruction than formerly, and we are not aware that any part of it has fallen off, but we are well assured that, as respects the great Native Army of Bengal, the appearance, the spirit, and the intelligence of the troops, are far in advance of what they were before the Mutiny, while a progressive improvement has been observed in the instruction and in the readiness of the regiments which have been assembled at the various camps of exercise which have taken place since the year 1871. The conduct of Native troops too under the new organization on field service, often of a very harassing description, during the last few years, has been most excellent.

29. Minutes by the Honourable Sir A. Arbuthnot and by the Honourable Sir A. Clarke, dissenting from the views expressed in the 8th and 9th paragraphs of this despatch, are enclosed. A Minute by his Excellency the Viceroy will follow by next mail.

We are, &c.
(Signed) NORTHBROOK.
NAPIER OF MAGDALA
H. W. NORMAN.
ARTHUR HOBHOUSE.
E. C. BAYLEY.
W. MUIR.
A. J. ARBUTHNOT.
A. W. CLARKE.

Fort William,
The 10th March 1876.

From Colonel the Hon. F. A. THESIGER, C.B., Adjutant-General, to Colonel H. K. BURNE,
Secretary to the Government of India, Military Department,—(No. 2418A, ^{Native Army} Standing Orders,
dated Head Quarters, Camp, the 26th July 1873).

It has been brought under the consideration of the Right Hon. the Commander-in-Chief by the committee now assembled for the revision of the standing orders of the Bengal cavalry and infantry, that a change in the established nomenclature of some of the grades of British officers serving in the Native army is most desirable.

2. The committee justly represent that the terms "squadron" and "wing subaltern" are now in most cases complete misnomers, owing to the fact that the corresponding appointments are in Bengal more frequently held by captains than by subalterns, and a reference to the Army List of the other Presidencies shows that they are even occasionally held by *field officers*.

I am therefore desired to convey for the favourable consideration of Government his Excellency's commendation that the following designations may be authorized in lieu of those in force, viz.—

Cavalry.

Squadron Commander for Squadron Officer.
Squadron Officer for Squadron Subaltern.

Infantry.

Wing Commander for Wing Officer.
Wing Officer for Wing Subaltern.

3. Lord Napier observes that these changes, if approved of, will not only remove the anomalies above alluded to, but will bring the positions of officers more in accord with their army rank, at the same time facilitating their employment in the Native army.

APPENDIX A.

PROPOSED RULES to regulate the regimental promotion of European officers of the Indian Army.

1. The establishments of European officers of regiments of Native cavalry and infantry shall be fixed as follows:—

Cavalry.

- I. Commandant.
- II. 2nd in Command and 1st Squadron Commander.
- III. 2nd Squadron Commander.
- IV. 3rd Squadron Commander.
- V. Squadron Officer.
- VI. Squadron Officer.
- VII. Squadron Officer.

Infantry.

- I. Commandant.
- II. 2nd in Command and Wing Commander.
- III. Wing Commander.
- IV. Wing Officer.
- V. Wing Officer.
- VI. Wing Officer.
- VII. Wing Officer.

One of the squadron officers in the cavalry to be adjutant, and one of the wing officers in the infantry to be adjutant, and another quartermaster.

II. Regimental position constitutes seniority in all regimental duties, but when employed with mixed forces, officers rank according to their position in the army.

III. An officer on the completion of 31 years' service, shall not retain any regimental appointment which he may have held for five years, unless re-appointed thereto by the Commander-in-Chief for a further term not exceeding five years. An officer of 31 years' service who has not held his regimental appointment for five years may complete that term, and present incumbents will not be required to vacate them for a period of three years from this date or a period of eight years from date of their appointments.

The re-appointment under this rule of officers of regiments serving under the Government of India will rest with the Governor-General in Council.

All regimental appointments will be vacated as at present upon succession to colonels' allowances, or on attaining the rank of major-general.

IV. On the occurrence of a vacancy in a regiment created by the death, retirement on pension or otherwise, or the relinquishment of regimental duty under Rule III., the promotion in the several regimental positions shall be given to the senior officer of each lower grade, subject to the following exceptions:—

1st.—If the officer standing next for promotion be pronounced unfit or undeserving by reason of professional unfitness or misconduct. The unfitness of an officer will as a general rule be determined by the reports of regimental commanders and the inspecting general officers with such further inquiry as the Commander-in-Chief or (in the case of regiments of the Punjab Frontier Force and the Central India Horse immediately under the Government of India) the Governor-General in Council may order.

2nd.—Should vacancies occur simultaneously or within a very brief period in the command and second in command of a regiment, one of them may be filled by an officer of suitable rank from another regiment or appointment, or from the unemployed list; or may be given to the senior officer of the next grade if he have special qualifications or claims from length of service or gallantry in the field.

The position of regimental commandant, however, is so important that no officer will have a claim to succeed, either temporarily or permanently, unless considered by the Commander-in-Chief or the Governor-General in Council (as aforesaid) to be perfectly qualified in all respects.

3rd. If there are officers who from previous service with a regiment have strong claims upon it, these claims shall be taken into consideration on the occurrence of any vacancies; for instance, where an officer owing to promotion has lost his regimental appointment, or where an officer taken from a regiment for staff employ for a fixed term has completed that term, and thereby come on the unemployed list.

4th.—The order to absorb unemployed officers, and the present preponderance of senior officers, have caused many appointments which usually would be held by subalterns to be held by captains. As long as this condition continues, the relative position of these officers in the regiments in which they are serving must be according to their present standing, but promotions to the next grade will be decided by their respective claims of length of service with the regiment, standing in the army, qualifications, and conduct. Claims of long regimental service will always receive much consideration.

V. Temporary vacancies caused by the absence of officers on furlough or on leave shall be filled by the senior qualified officers of the next grades as laid down in Clause IV.

VI. In the event of no squadron or wing officers in a regiment being qualified for the posts of adjutant or of quartermaster, one will be brought in from elsewhere, his position among the squadron or wing officers being determined by the Commander-in-Chief or the Governor-General in Council, as the case may be. An officer on attaining the rank of captain shall vacate the appointment of adjutant or quartermaster, unless re-appointed. The adjutants and quartermasters are assistants to the commanding officers as in the British service, and their office gives them no authority over senior officers.

VII. When an officer is appointed to the staff for a term of three years, he will be made supernumerary in his regiment, and the vacancy thus caused shall be filled in the same manner as if the officer had proceeded on furlough, with the exception that in such a case the whole of the staff allowance attached to his appointment shall be available for the officer acting for him.

VIII. An officer made supernumerary shall continue to hold his position in the regiment, and shall be promoted in room of any vacancy as if he were present. On the termination of his staff service he shall revert to his regimental appointment.

IX. A supernumerary second in command of a regiment employed on the staff, and succeeding to the command of his regiment, shall at once relinquish his staff appointment and rejoin his regiment.

X. Subject to the sanction of the Commander-in-Chief, or of the Government of India, officers of Native cavalry and Native infantry, of equal regimental position and of the same branch of the service, may exchange with one another, provided that the commanding officers of the respective regiments certify that the exchange does not originate in any cause affecting the honour, character, or professional efficiency of the officers.

XI. An officer exchanging into a regiment shall be placed for regimental seniority below all officers holding equal regimental position at the time of his exchange; that is, a squadron or wing commander, or a squadron or wing officer, will enter his new regiment as junior squadron or wing commander, or junior squadron or wing officer, respectively.

MINUTE by His Excellency the COMMANDER-IN-CHIEF.

1. On this point I would say, that the term of the officers' tenure of the military appointment may always be extended five years if he is efficient.

Sir H. Norman doubts the expediency of officers being caused to vacate their appointments after 31 years' service, unless reappointed; and would prefer to try the expedient of an alteration of the pension rules, in order to encourage retirements.

If he begins at 18, and serves 31 years, he will be 49. With five additional years, he will vacate regimental command at 54 years. After a man reaches 50 years, as General Norman observes, he can seldom have the freshness and

activity necessary for the hourly demand on him, if he does all that the commander of a regiment should do.

The experience gained from the recent inducements to retire, shows that few of the commanding officers of regiments are drawn away by the commuted pensions, and that a limit to retention of command is necessary.

2. There is no security that the demand may not exceed even the average here stated. The actual incidence of the demand is shown in the following statement:—

Does not think the withdrawal of officers for civil and political employ and army civil departments excessive, as 68 regiments have supplied 83 officers in five years, or if averaged, that each regiment gave only one officer in four years.

1 Regiment lost	- 6 Officers.
2 ditto „	- 4 ditto.
6 ditto „	- 3 ditto.
11 ditto „	- 2 ditto.
48 ditto „	- 1 ditto.

The demand would probably have been much greater had not the Government listened to the objections of the Commander-in-Chief.

The voices of the Commanders-in-Chief have always been raised against the measure, as is shown in the strong protests made in the appendices attached to the Adjutant-General's letter.

3. It may frequently happen that from his age compared to his regimental grade, and with consideration of his prospect of promotion, a good officer could be spared without injury to his regiment; but such officers when they could be recommended by the Commander-in-Chief, would probably not suit the views of the authorities requiring an officer. It would never be accepted that his nomination was not as much the simple result of patronage as the nomination made by the departmental authorities.

4. I consider it impossible to maintain the Native army in the necessary state of efficiency unless it is protected by some stringent rule against the withdrawal of officers above the grade of wing subaltern, except when the emergency for the public service is much greater than the ordinary demand of departments.

Unless there were such a rule, it would be better to divide the Staff Corps into two entirely separate departments, civil and military, as has been frequently recommended.

5. Under the orders of the Governor General, there are 43 corps and batteries of Artillery, contrasted with 68 regiments under the orders of the Commander-in-Chief. The appointments and promotions in these corps are administered by the Governor General through his military secretary.

6. For the corps of Cavalry and Infantry, which require over 190 officers, exclusive of the staff, probationers should, as a rule, go direct from British regiments, instead of passing through the regiments under the Commanders-in-Chief. They are obliged to be thoroughly instructed in their military duties before they can leave their regiments, therefore the necessity of passing them through the Native line regiments to learn their regimental duty, which formerly existed, exists no longer.

It cannot but be injurious to the regiments of the line to be deprived of their smart officers for other regiments, and made the receptacle for those who turn out badly.

Those officers who prove incompetent, or may have misconducted themselves, should be dealt with according to the regulations and Articles of War, and not sent to carry their discredit into the regiments under the Commander-in-Chief.

Of the officers attached to the corps under the Government of India, there are—

136	from Bengal.
42	„ Madras.
16	„ Bombay.

7. The increased pension at an earlier period of service would be in many cases a great boon, but I think the experience of these boons shows that they do not act in the manner desired in stimulating regimental promotion.

General Norman would give a pension of 600 a year after 30 years' service, instead of as at present 55 years, and would abolish the intermediate pension and that of 750 after 38 years.

The pension of 365 to be given at 26 years, or on attaining the grade of lieutenant-colonel.

The grade of 292 after 24 years might be abolished, leaving only 191 after 20 years' service.

The 365*l.* intermediate pension led very few officers comparatively to reside in England under the permission granted in G.G.O. 797 of 1872.

I therefore still think a limit to the period of regimental command is necessary.

The abolition of the intermediate grades of pension would tell hardly on those compelled to retire by ill health, or other circumstances, at periods just short of 26 years, and would effect no saving.

8. The recommendations were carefully considered, both with regard to the pay of the cavalry

General Norman would give the Native officers an increase on the old allowances, provided they remain real commanders of companies as per scale 1.

1. GENERAL NORMAN'S SCALE.

		Total.
1 Subadar-major	- - -	150=150
4 Subadars	- - -	100=400
4 " "	- - -	80=320
4 Jemadars	- - -	35=140
11 " "	- - -	30=120
		1,130

2. OLD SCALE.

		Total.
1 Subadar-major	- - -	125=125
1 Subadar	- - -	100=100
2 " "	- - -	80=160
4 " "	- - -	67=273
4 " "	- - -	35=140
4 " "	- - -	30=120
		923

3. ADJUTANT-GENERAL'S SCALE.

		Total.
1 Subadar-major	- - -	200=200
1 Subadar	- - -	150=150
11 " "	- - -	100=200
4 " "	- - -	100=400
11 Jemadars	- - -	60=240
11 " "	- - -	40=160
		1,350

General Norman does not consider the increase to the Sepoy's pay urgently necessary.

The increase proposed in the shape of good conduct pay.

He considers that the fall in the rate of compensation for dearness of provisions an indication of the general fall of prices, which must affect the Sepoys' homes, and render it easier to support their families. That any increase of price is to be met by the hutting money.

and to the pay of clerks in public offices, and also of Natives in civil employ. If the public purse could not meet the entire recommendations at present, the reduced allowances proposed by General Norman would be a very considerable improvement on the present conditions; but I would strongly advocate an increase of the jemadars of the first class, at least from 35 to 45, and of the second class from 30 to 40; even by taking 10 rupees off from the pay of the two junior subadars.

The separation of the Native officer from the rank and file will be as much due to his superior means and way of living as to measures of discipline.

9. I regret very much that General Norman's opinion and mine differ on this point, for it appears to me the most important of all. The raising of the position of the Native officers is of the greatest importance to improve the efficiency of the army, and to keep them respectable in comparison with the employes in civil life; but an increase to the pay of the Sepoy is almost a necessity of existence.

It is difficult to see how the fact that nearly one-half of the army is under six years' service can be considered otherwise than as a proof that there are not inducements enough to secure continued service in the ranks, even making allowance for the invaliding of the old men who enlisted in 1857.

The old inducements, the priority of hearing in the courts of justice, the certainty of rising to the non-commissioned grade by seniority, and the greater ease of living on the pay of the Sepoy, attracted men of respectable means, and kept the old soldier in the ranks.

Surely the value of the steady experienced soldiers of 10 or 15 years' service, who have acquired an attachment to their officers, and a pride in their regiments, cannot be too highly regarded.

The compensation for dearness of provisions is a temporary remedy for periods of unusual scarcity; it is an excellent sliding scale to prevent frequent changes of pay; but it does not by any means cover all the soldier's additional expenses of living, compared with those of a former day. The hutting money seldom or never reaches the soldier's hands; it is expended under the orders of the commanding officer in supplementing the soldier's own labour in building or repairing his lines, and only meets the rise in the cost of shelter.

The replies of the commanding officers regarding recruiting, show that out of the 45 regiments of infantry and 19 of cavalry that do the ordinary duty of the country, 32 regiments represent difficulty of recruiting or falling off in the physique of the recruits. The corps that attribute the difficulty to their specially unfavourable locality, such as Buxa, are omitted in this calculation. The Hindustani regiments, being now few in number, there should be abundance of the material, unless there is a cause for the difficulty of recruiting which did not formerly exist. The special or class regiments would naturally have less difficulty in filling their ranks than those of mixed composition.

Considering the tenor of these replies, and the average increase shown in the cost of soldiers' necessities and food, together with the undeniable fact, experienced by all classes, European and Native, and admitted as a just ground for consideration, that the expense of living, generally, has greatly increased, I think there can be no doubt that the time has come when the question of the pay of the Native army must be seriously faced.

In dealing with the old Bengal army the question of pay had much to do in hastening its unhappy end. The call on the Hindustani soldier to cross the Indus led to the unwilling grant of Sindh batta; and though annexation made no change in the circumstances of service there to the soldiers, the fact of the Trans-Indus country being included in British territory was assumed as a sufficient reason for withdrawing that allowance.

A close study of the history of the army at that period will show that mismanagement of the question of pay, and irresolution in the maintenance of discipline, arising doubtless from some consciousness of the justice of the discontent manifested, did much towards preparing the army for its final mutiny.

It is a point of the first political necessity to give the soldier no just or reasonable cause for being discontented with his wages; and next, that there shall be a strong inducement in his pension to secure his interest in the stability of the institutions on which the future maintenance of himself and family depends.

I think that the proposals submitted are not more than what are required to effect these ends.

They have been based on the most careful inquiry from all grades of the army regarding the

defects of the existing systems, and the practical experience of regimental officers. I place the recommendations regarding pay in the following order:—

Free kits 18 rupees on enlistment and 18 rupees after six months	-	357,840
Grant in aid of half mounting	-	381,000
Good conduct pay at new rates for cavalry and infantry	-	250,000
Compensation for dearness of provisions to Native cavalry	-	150,000
Hutting money to Native cavalry	-	42,000
		<hr/>
Increased pay to Native officers of infantry	-	112,500
Bands	-	-
Colours	-	-
Hospital bedding	-	-

I consider it very desirable to prevent the necessity of any deductions from the recruit's pay, by allowing the full grant of 36 rupees, which is in point of fact an addition of one rupee to his pay during the first three years of his service, but it would come in this form as a greater boon than if it were given as an additional rupee of pay. The first good conduct pay at the end of three years' service, would then meet the time when the sepoy, having had all the discomforts of soldiering, diminished pay would no longer be one of them, the drill and musketry instruction and the restraints of discipline, has it in his power to take his discharge.

It is to be remembered, that the more men who are induced to remain in the service, the less will be the expense of the recruits.

I now come to the question of the pensions, which has been forced on the attention of the Commanders-in-Chief of the several presidencies, in consequence of the great number of men invalidated at about 15 years' service.

If the number of the men, who take their discharge within the period of six years, is not due to any unpopularity of the service, then the increased rates of pension to those who remain between 15 and 40 years will be inconsiderable. If on the contrary the exodus from the service is due to its want of attractions, then the increased rates of pension will at least not cause increased expenditure, because although the rates will be increased, the life of the pensioner will be so much shorter, and there will not be the pay of the man who steps in the 15 years' invalid's place, in addition to the pension of the latter.

The inadequacy of the pensions for the longer periods of service, especially of the distinguished Native officers, is admitted by Sir H. Norman, who has no doubt often felt distress at seeing honoured soldiers, after 30 or 40 years of gallant and loyal service, pass from their full pay, in the decline of life, to a small pittance.

I am inclined to prefer a general increase to all, rather than the limited number of special pensions.

I have suggested to Sir H. Norman, that the question of the pensions should be considered by a committee of selected officers of cavalry and infantry from each presidency to be convened at the Camp of Exercise.

I consider the graduated scale of pension a measure of economy in itself without reference to the possibility of utilising the pensioners as a reserve; that measure might be omitted or limited in extent. The pensioners who came into Lucknow before the siege behaved most faithfully and nobly.

At present thousands of men trained to arms pass annually into the population. The proposed rules are it is hoped calculated to reduce that number, to make those useful who do so pass from the army, if required, and by their periodical intercourse with their officers, and increased pensions, to perpetuate their remembrance of their ties to the service and their interest in the maintenance of order. There is no doubt that there must have been some truth in the excuses made by many pensioners at the time of the mutiny, that they never knew that their services would be accepted.

When the troops were drawn from the Bombay Presidency for Abyssinia, the pensioners who are there settled much more in clusters than on this side of India, expressed to the Pension Paymaster their anxiety to be enrolled for garrison or police service, but the Government of Bombay preferred to increase the police.

When the Native army was reduced to its present establishment, the extent of the reduction was very much influenced by the consideration that the police force under military discipline offered a ready resource for reinforcing the army.

Since that period a change has taken place in the views of successive governments, and year by year the military character of the police has to a certain extent diminished.

The present tendency appears to be towards a reduction of the superior appointments held by military officers, to get rid of the military organization for maintaining discipline, and to assimilate the police to the old constabulary. Thus the supposed ready resource of a disciplined police is diminishing and appears in a fair way of disappearing entirely; therefore a selected body of pensioners, ready to be formed into veteran battalions or companies of any strength that might be required, would appear of more value than would have been the case some years ago when the police was looked upon as a more military body.

The new graduated scale of pensions, however, is by no means inseparable from or dependent on the suggested reserve.

In some degree related to the question of pensions is the proposal for the retiring fund for Native officers, which would add greatly to their comfort and respectability in retirement and would increase the interest of themselves and their connexions in maintaining the stability of the government.

It is believed that it would be popular with most of the present Native officers and might be compulsory with future promotions, if introduced with a simultaneous increase of allowances.

I would recommend that the committee be instructed to consider the proposal.

The points in which my views differ from Sir Henry Norman's are really very few.

The proposals which I have laid before the Government are founded on long experience and the representations of all grades of the army regarding defects in the existing system. The practical experience of regimental officers as communicated by them has been carefully considered.

The proposals should be considered as a whole of which each part is a link binding together a system, which, while retaining the main features of the existing organization, would eliminate undeniable defects, and would hold out prospects of progressive advantages of pay and pension, from enlistment to the end of the soldier's life; while tending to retain him in the ranks as long as he is in the fittest stage for active service, it would still render him useful in his decline; add to his respectability in his home whether he be private soldier or officer, and give him an increased interest in the stability of the British Government.

6th November 1875.

(Signed) NAPIER OF MAGDALA.

MINUTE by the HON. SIR ALEXANDER ARBUTHNOT, K.C.S.I.

I REGRET that I am unable to concur in the opinion expressed in the 8th and 9th paragraphs of this despatch that the complement of European officers at present assigned to the Native Regiments is sufficient. A careful consideration of the subject and of the opinions which have been recorded on it, impresses me with the conviction that if the Native army were required to take part in any really serious warfare, a complement of seven European officers would be found insufficient to supply that effective leading and direction which are necessary to prevent disaster. If the Native army were merely intended to serve as a police for the maintenance of order, and for the repression of disturbances in our own territories, or in the Native States which are interlaced with them, then I should be prepared to admit that a complement of seven officers for each regiment is sufficient for any service on which they are likely to be engaged. But if the Native army is to be regarded as an important auxiliary to our British forces, which may be employed in repelling foreign invasion or in making war beyond the limits of India, either in Asia or in Africa, and possibly against a European enemy, then I hold that the present complement of European officers is dangerously small, and that an increase to it is imperatively required. The correctness of this view, as it appears to me, is practically admitted in the 9th paragraph of the despatch, where it is said that it may be a matter of doubt "whether under the circumstances of very distant service, or if Native troops were engaged in war with the army of a European power, some increase of junior European officers should be made to regiments;" but then it is argued that the possibility of such a contingency is not a sufficient reason for maintaining habitually a large and expensive complement of officers, the more especially as there are reserves, composed of the officers on the military staff of the army, of those employed in the civil administration, and of those on furlough, which can be drawn upon in time of need. In regard to at least one of these reserves, the military civilians, I would remark that to treat the great body of the officers employed in the civil administration as forming a military reserve is scarcely compatible with the system adopted of late years, especially in Bengal, under which military officers in civil employ have been practically regarded as having no claim to, or prospect of, further military employment, and that looking to a not far distant future, there would seem to be every probability of a great change in the system of employing military officers in the civil administration; that in fact year by year the number of military officers so employed will diminish, and that their places will be filled by members either of the covenanted or of the uncovenanted civil service. What has recently occurred with reference to the alleged grievances of the covenanted civil servants in the North-Western Provinces, and the legislation which took place in 1870 for the purpose of throwing open higher offices in the civil administration to the natives of the country, are, as it appears to me, sufficient indications that the practice of employing a considerable number of military men in civil offices will have to be gradually discontinued.

But I submit that the existence of reserves, however ample, and however valuable as a means of filling vacancies in the established organization, is not a justification for adhering to an organization which requires to be supplemented, and in fact altered whenever the army is called upon to discharge the more serious duties for which it is maintained. It is surely essential to the efficiency of an army that the arrangement of the duties, while it is under training in time of peace, should be that which is best adapted for war. I do not advocate, nor, so far as I am aware, do any of the opponents of the present system advocate, a return in its entirety to the system which obtained before the mutiny. I have no doubt that the proportion of European officers was at that time as unnecessarily large as it is now, in my humble opinion, unduly small; and there were other evils connected with the old system, in regard to the existence of which there is a very general consent. Nor do I recommend any alteration for the worse in the position which has been assigned to the Native officers of late years. There is, as it appears to me, very great force in the remarks made by Lord Napier that it is very desirable "to afford some room for the Native soldier to aspire to a higher and more respectable position," and politically it would be very inexpedient, except on the strongest grounds of proved necessity, to resort to any measure which would imply degradation or distrust of the Native officers of the army. All I contend for is, that while leaving to the Native officers the command of their troops and companies, the complement of European officers should be so far augmented as to enable them to exercise a really effective supervision.

It must not be forgotten that since the present organization was framed, an important change has taken place, in the great improvement which has been made in weapons of precision, and

which renders it impossible to adhere to one of the leading ideas of the present organization, viz., that the European officers should all be mounted officers. This is now impossible in action, and the ability of the European officers to move rapidly from point to point has *pro tanto* been diminished. This, it appears to me, is a most important consideration, materially affecting the question of the sufficiency of the present complement of European officers, and pointing, in my humble opinion, unmistakeably to the necessity for an increase. It is perhaps impertinent in a civilian to suggest what the precise increase should be; but I venture to think that a good solution of the question is furnished in the modification of Sir Charles Staveley's scheme, suggested (though not recommended) by Sir H. Norman in the 58th paragraph, chapter I. of his minute of the 11th October last. The organization here referred to would give eleven officers to each regiment of Infantry, and it has, as I think, a great advantage over the present organization, in that it assigns to the European officers below the commandant more limited bodies of men to command on parade and in action. Under this organization a regiment of Native Infantry would be divided into four double companies, instead of into two wings, as at present. Each double company would be under the direction of a European Captain or field officer, aided by a European Subaltern, the command of each company or half double company remaining as at present, with the Native officers. In the Cavalry an addition of two European officers to the present complement would seem to be desirable so as to admit of two European officers being assigned to each squadron. Here the considerations are different from those which apply in the case of the Infantry, but they are not less cogent. The principal role of Cavalry being to cover the advance of a force, to conceal its movements as far as practicable from the enemy, and at the same time to obtain the fullest possible information of the enemy's movements; it is often broken up into small parties, and ignorance or irresolution, or want of influence over his men, on the part of the leader of any one of those parties, might go far to mar the success of the best planned operation.

(Signed) ALEXR. J. ARBUTHNOT.

The 2nd March 1876.

MINUTE by Colonel the HON. SIR A. CLARKE, R.C., K.C.M.G., C.B.

I HAVE signed this despatch, because there are contained in it recommendations of minor details in which I concur and which I hope to see adopted, and also on the understanding, admitted in the body of the despatch, that the existing organization, which it must be remembered has hitherto been only tentative, which has not yet borne the strain of a protracted contest, but which it is proposed to perpetuate and consolidate, is applicable to the ordinary exigencies of Indian service.

I am, however, unable to reconcile the two leading principles on which this organization is based, namely:—

- (1.) The disassociation or isolation of the officers from the regiment, and
- (2.) The limiting the number of those officers to a strength just sufficient for the administration of the regiment, leaving the leadership of the troops and companies to the Native officers, who, as a rule, are of the same status as the rank and file,

with the now almost universal practice, the result of experience and followed in all armies, and which consists in sustaining the regimental system, the officers being an integral portion of each regiment, in class of a separate and higher social scale, and in numbers sufficient to guide, lead, and control the men when in action.

Accepting then that this organization is sufficient for Indian service—and I only accept it in deference to the mature experience of my military colleagues—I seek by this dissent to record my misgiving that if ever that organization is exposed to the vicissitudes of active warfare, it will be found defective.

A novel experiment, when a majority of those directly connected with it have more or less benefited by it, will be attended in its early stages with a certain apparent amount of success, and that success will be naturally quoted as evidence in its favour; but even admitting the success which it is asserted has followed on the creation of a Staff Corps, manifesting itself, it is said, in the better economy and discipline of the regiments of the Native army, are these grounds for confidence that men who enter that Staff Corps in the hopes of securing one or other of the prizes and special appointments which its very name indicates, will rest content with the relegation to regimental duties, or that they will bring to their work those special qualities which make the regimental system of such value in the formation of an army?

Admitting that the Native officers have much improved of late years, and that they may still more improve with the proposed increase to their pay and with the higher social status now proposed to be accorded to them, yet it must not be forgotten that they will still have risen from the same strata as the men whom they have been taught to drill, to command, and to direct, and to that they are neither by birth, nor by special qualities, natural chiefs and leaders, and further that discipline, ever precarious and perhaps irksome, can never evoke that confidence and obedience which can only be insured by cherished traditions or by hereditary prestige.

It is perhaps possible that the time may come when those who would form the natural leaders of the masses in India may seek the career of arms, and educated for the trust under our standard, may then at once assume their natural position; but that time has not yet arrived, nor, as far as I can learn, is there any indication of its arrival; so that we must still trust to our Native army being recruited both for those in and out of the ranks from the same class as at present, and to a very great extent to service being taken with the only object of its being a means of livelihood.

If then this be so, is it prudent to apply to an army, less intelligent and less self-reliant, a principle which no one would venture to suggest should be applied to a European or American

force? Are not the non-commissioned officers of these latter, as a rule, far more fitted to lead their comrades than the Indian officers selected from their fellow peasants and labourers?

It is no doubt true that in Indian as in Western armies, men so selected have done right well, and have shown qualities eminently fitting them for leaders, but these instances are conspicuous by their very rarity. On the other hand, how often has in all armies the same tale had to be recorded of regiments having lost a large or disproportionate number of their officers, and of their having had to retreat sometimes perhaps in good order, but too often in confusion and disorder, demoralized by this very loss!

The authors of the present organization have limited its application to the necessities of Indian service, and would hesitate to ask its extension or even to adhere to it, were it to be exposed to contact with an enemy's organization based on natural leadership, or were it to be confronted with all the strains of a campaign against a European force differently officered and directed. Were it so exposed, there might arise, and possibly there will arise, instances when, as I believe has already occurred, a brigade consisting of Indian and British regiments and opposed to a purely Native force, has been compelled to retire rather broken than otherwise owing to the loss of officers on the part of the Native regiment which in the hour of supreme trial was thus unsupported. Indeed it is to the thorough efficiency of troops in this their last test, that the organisers of any army must look, and not to the symmetry of a force in a march past or to its internal economy and well-kept books and accounts, subjects which no doubt formed the theme of Inspecting Generals before 1857, just as much as they do now.

I do not forget the service that certain irregular troops, with only an Englishman or two to lead them have rendered; but this was due to the personal relations which existed between the leader and his followers. By the present system of placing between the English chief and the soldier the Native company officer, that direct influence has been destroyed which, as a German military writer has said, may indeed engender "a feeling of hatred, but in most cases engenders" "one of love, confidence, and respect between his captain and the individual soldier"—a feeling which, to quote the same author, "is the corner stone of an army and not one of the least firm ones."

Nor am I forgetful of the fact that changes in an alien and mercenary army ought to be approached with caution, and that to deprive or diminish in the existing Native force the position or privileges of their present company leaders, might be attended with the danger of creating disaffection. But this is far from my intention. I wish indeed rather to better the position of the Native company officer and to give him such means as will enable him to enjoy those privileges. But what I ask is that until we shall have established—and I fear the time is not yet near—such relations between us and the subject races of India that we may confide to their native leaders the command and control of the men composing the tactical unit of a regiment—the troop or company I mean—this tactical unit (as on its use or abuse all modern warfare relies for victory or courts defeat) may have ever ready as its guide and pilot a European officer, the whilom leader whom conquest has given, in the absence of their natural leaders, to the men of a subject race.

With the re-establishment of a normal relation and proportion between officers and men must follow the recognition in its entirety of the regimental system and the consequent gradual absorption and disintegration of the staff corps; so I will not burden this minute with any remarks on a system which irresistibly tends to subordinate the value of the regiment as the first and most important field of a true soldier's duty, and which makes short service under the colours a mere stepping stone to more lucrative employment in the political or civil service.

In calling in question either the judgment or the experience which would advise that the large proportion of officers in a Native regiment should be selected from its ranks and from a class low in the social scale, and in further advocating a return to the almost universal practice which is followed in all other armies of having as a rule the officers taken from the higher and dominant sections of society, I do it in no spirit of sycophancy, or as claiming for the accidents of wealth and birth the prerogative of authority and command. I rather do it in order to draw attention to what is apparently the fact—whether for good or for evil it is beyond my province here to discuss—that this preference for an exclusive and privileged caste appears to be in obedience to a natural law, and where from political or economical reasons it has been disregarded, sooner or later disaster in some form or other has followed its violation.

Nor need any anxiety be felt lest by an increase of European officers to a regiment, and especially of junior European officers, the Native officers, and still more important the Native soldier, would take exception or would call in question such a course. As well might it be feared or suspected that the veterans of a British regiment see in their newly joined ensigns or sub-lieutenants a reproach on their discipline or valour. In the one case as in the other, the men would recognize a prudent provision for the exigencies of their own special work in the presence of such officers.

(Signed) A. CLARKE.

The 4th March 1876.

MINUTE BY HIS EXCELLENCY THE VICEROY.

1. I desire to make a few observations upon the Military despatches which were sent by the last mail.

2. The question of the organization of the Native army, and especially of the propriety of maintaining the Staff Corps, has come constantly under my notice from the time of my arrival in India four years ago. During those four years I have omitted no opportunity of obtaining the opinions of officers of all ranks who have served with the different forces in India. I had, more-

over, the advantage of a previous knowledge of the discussions which took place when the Indian armies were reorganised after the mutiny, having served at that time as Under Secretary of State for India.

3. After my arrival, and during my tour through a large part of India in the autumn of 1872, I often heard it said that the condition of the Native army was in many respects unsatisfactory. It was said that a feeling of discontent existed amongst the British officers of the Madras and Bombay armies, and that it extended, in a modified degree, to the Bengal army—that the British officers were too old, and that the excessive number of those of the higher ranks created a stagnation of promotion—that throughout the Armies of the three presidencies the feeling of regimental *esprit de corps* was impaired, and that in the Madras Army it was almost extinct—that the operation of the Staff Corps system was in many respects defective—that many of the Native Officers were of an age which unfitted them for active service, and that few of them had any pretensions to being able to command their companies in the field—and that the pension rules operated so as to encourage the retention in the ranks of Native officers, non-commissioned officers, and soldiers who were unfit for active service.

4. I soon found, however, that considerable difference of opinion existed amongst the best authorities as to the merits of the present organization, and, among those who thought that defects existed, as to the remedies which should be applied to meet them. The elements of which the Native Army is composed, and the great variety of considerations—some political, some purely military—which have to be borne in mind, render the subject one of peculiar difficulty and delicacy. It seems to me better that improvements should be deferred for a time, rather than that a rash hand should be laid upon any part of the military system.

5. In the meanwhile two important measures concerning the Native army were initiated, and have now been carried into effect.

6. It had been decided by the Duke of Argyll in 1869* that the Native troops should eventually be furnished with breech-loading arms. It became necessary to carry this measure into effect without further delay. The breech-loader was fast approaching India. The King of Burma had applied for breech-loading machinery. The Ameer of Cabul had asked the Government of India to facilitate the supply of breech-loaders to his army. When complications arose with the Turks in the neighbourhood of Aden, we learnt that the Turkish troops, against whom, in the event of hostilities, our regiments armed with muzzle-loading rifles would have been opposed, were armed with breech-loaders. Under these circumstances, the Government of India decided to commence the issue of breech-loaders to the Native army.

7. The other improvement which was carried into effect was a modification of the rules under which officers were allowed to retire from the Staff Corps. This was in itself desirable for the reasons given in the two despatches† quoted in the margin. From circumstances to which I need not here allude, there were many more officers of high rank and long service in the Staff Corps than could usefully be employed. There was every danger of a stagnation of regimental promotion, and of a serious deficiency in the proportion of young officers. This condition of things had been frequently represented to the Home Government by the Government of India during the tenure of office of Lord Lawrence and Lord Mayo, and some scheme of retirement had been strongly advocated, but hitherto without success.

8. I entirely agreed with this opinion: In June 1873 the subject was, therefore, again earnestly pressed upon the attention of the Secretary of State, and a plan was recommended under which officers might commute their expectations of receiving the colonel's allowance.‡ After some correspondence the Secretary of State signified his assent to this proposal in May 1874. The number of applications exceeded the maximum limit of 90 which was at first laid down. The offer was renewed in the year 1875, and will be repeated again this year.

9. The effect of these retirements has been most beneficial. The number of unemployed officers has been greatly reduced, and is no longer a source of embarrassment excepting in Madras. The feeling of discontent to which I referred in the 3rd paragraph of this Minute has, I believe, almost entirely ceased to exist.

10. This measure, which I looked upon as an essential preliminary to any changes of organization affecting British officers, having been successfully put into operation, the circular letters of February and March 1875 were written for the purpose of obtaining, in an official shape, the opinions of Lord Napier of Magdala and those of the Commanders-in-Chief of Madras and Bombay upon the other subjects relating to the organization of the army. Their replies have supplied an amount of information relative to the three armies which will, I trust, admit of the proposals we have now made being dealt with finally by Her Majesty's Government without further reference to India. I wish to express my deliberate opinion that it is of essential importance that Her Majesty's Government should now give such a decision upon the future of the Native army as will assure all concerned that great organic changes are not to be expected, and that the system now decided upon will be maintained.

11. There is a general agreement upon the necessity of the improvements which we have proposed in the condition of the Native soldier. I will only say that their cost, considering the importance of the object, is trifling; and that I trust there will be no hesitation in carrying them into effect. It is not wise in the case of any army to permit the condition of the soldier as regards his pay to become deteriorated, and to wait until complaints arise before applying a remedy. The composition of the Native army in India gives great additional force to this consideration.

12. It seems to me to be highly desirable that, if possible, some stability should be secured for the system which has been followed by Lord Napier of Magdala since he has been Commander-in-Chief of the Bengal army, of promoting officers in the same regiments, so that regimental *esprit de corps* should be maintained; and that the same system should be extended to the armies of Madras and Bombay, now that the principal difficulty which has hitherto been found in the application of this system, viz., the claims of officers who, owing to reductions and other reasons, were unemployed, has been greatly removed by the operation of the new scheme of retirement. I believe that the regulations which we have recommended will secure the object we have in view.

13. I consider the provision which we have recommended for the retirement of officers from regimental appointments is essential to the future efficiency of the Native armies of India. The dead level of age which generally exists in the regimental officers who fill the higher grades, especially in the Madras army, makes it, in my opinion, hopeless to expect any improvement without some such system of retirement.

14. In Appendix P. to the Adjutant-General's letter of the 14th of August will be found returns of the length of service of officers employed in regiments on the 1st of April 1875. In four cavalry and 40 infantry regiments of the Madras army—

1 Commanding Officer was of 29 years' service.

1	"	"	31	"
2	"	"	32	"
8	"	"	33	"
8	"	"	34	"
8	"	"	35	"
8	"	"	36	"
6	"	"	37	"
2	"	"	38	"

That is to say, supposing an officer to enter the service at 18, there were only two officers of less than 50 years of age.

The seconds-in-command were nearly as old—

2 Seconds-in-Command were of 29 years' service.

9	"	"	30	"
10	"	"	31	"
7	"	"	32	"
14	"	"	33	"
2	"	"	34	"

That is to say, the youngest second in command was about 48 years of age, and more than half the whole number were over 50.

It is needless to examine the list further, for the effect has of course been that the wing officers are of much higher rank and greater age than is desirable, while there are many squadron and wing subalterns of 18, 19, and 20 years' service. The condition of the Bombay army is not much better, and the inducements which the present regulations regarding the succession of officers to colonel's allowances hold out to officers to remain serving must, if not counteracted, produce the same result eventually in the Bengal army.

15. Upon this subject I will say no more than that I believe the regulation we have proposed is sufficiently guarded to prevent any serious hardship to officers of old standing who are now serving, whose interests we have desired to consider so far as was compatible with the essential interests of the service.

16. The other important questions dealt with in these despatches are the advantage or disadvantage of the Staff Corps as a means for supplying British officers for service in India, and the number of British officers who should be attached to Native regiments. I treat the questions as separate, because the number of officers attached to regiments might be increased or decreased without making any change in the constitution of the Staff Corps.

17. I will say, briefly, that the difficulty of devising a scheme of regimental promotion which will give the same average rate of advancement as that which prevails in British regiments is so great, the vested interests which would be affected by abolishing the Staff Corps are so large, and the inexpediency of making a second organic change in the system of supplying British officers to the Native army is so evident, that I trust and believe that no proposal for abolishing the Staff Corps and establishing a regimental system in its place will be seriously entertained.

18. The minor question, namely, what number of British officers should be attached to Native regiments, is one upon which high authorities differ. For my own part, looking at the weight that should be given to the opinions of Lord Napier of Magdala and of Sir Henry Norman, confirmed by the high efficiency of the Native army of Bengal and of the Punjab frontier force, I am satisfied, so far as I can form an opinion upon so professional a subject, that the system of placing Native officers in command of troops and companies with a moderate staff of British officers to each regiment is as good a system as can be devised for the Bengal army and the Punjab frontier force. The material of the Bombay army is so similar to that of Bengal that I cannot understand why a system which succeeds in the one should be inapplicable to the other. Lord Napier of Magdala has commanded both armies, and considers that the system is equally applicable to both.

19. The only doubt which I have entertained regards the application of the system to the Madras army. The opinion of the Commander-in-Chief of that army is decidedly unfavourable to its operation, and the circumstances of the Madras army differ considerably from those of the other Indian armies. If the question had been before me, whether the old regimental system of

the Madras army should be maintained with some modifications or changed into the present system under which the Native officers have been advanced to the command of troops and companies, I should have hesitated to make the change. But this is not the question we have now to determine. We have to say whether the new system has so far failed as to make it necessary to reduce the Native officers to their old position and pay, and to increase the number of British officers in the regiments. I do not think the new system has up to the present time had a fair trial in the Madras army. The Commanders-in-Chief in Madras have loyally and to the best of their power endeavoured to make it work smoothly, but circumstances were against them. It is only necessary to read the opinion of Sir Frederick Haines as expressed in Brigadier-General Stewart's letter to the Madras Government of the 3rd of April last to feel convinced that no system, however excellent, could have satisfied an army placed in the condition in which the Madras army has been placed mainly from unavoidable circumstances.

20. From that letter we find that the reduction of regiments produced a large supernumerary list of officers of high rank, whose employment was a necessity, and made regimental promotion impossible.

"The present great and ever increasing proportion of senior to junior British officers in the Native army is most injurious. Colonels and Lieutenant-Colonels hold the wings. Three or four Majors have officiating wings, and with two or three exceptions old Captains are Subalterns. There are no young officers coming on—no candidates to fill the number (upwards of 30) of permanent and officiating appointments now vacant. The well-being of an army depends much upon an assured source of supply of young officers; the army of Madras does not possess this, and it is a vital question how to provide it.

"The age of the seconds in command and wing officers is also becoming a serious matter, and cannot fail to be detrimental to efficiency."

The Native officers are described as old and "without life or energy."

21. It seems to me that no new system could have succeeded under such circumstances as these, and it is rather to the credit of the present organization that the reports show that in no material point the Madras Native army has fallen off in efficiency. The evils pointed out by Sir Frederick Haines will be gradually removed if the proposals we have made should be approved by Her Majesty's Government. It is wise in my opinion before introducing a new system of organization into the Madras army to wait and see how the present system will work, when the causes which must have been fatal to thorough efficiency under any system have been removed. Sir Frederick Haines will in a few months become Commander-in-Chief of the Bengal army, so that the Government of India will be able to avail themselves of his knowledge of the Madras army in introducing such improvements as may be required into that army. For these reasons I came to the conclusion that it was not expedient to make the Madras army an exception to the system which we have unhesitatingly recommended for the armies of Bengal and Bombay.

22. I wish to take this opportunity of correcting the mistaken impression, which, to judge from their minutes, Sir Alexander Arbuthnot and Sir Andrew Clarke entertain that we have recommended a system, not because we think it in itself the best, but as a kind of compromise, and as sufficient for the sort of work which the Native army will have to perform. This is not so. We have deliberately recommended the present organization of Native regiments not as a makeshift, not as suited to one sort of service and unsuited to another, but, so far as we can judge, as an organization suited to war as well as to peace, as greatly superior to the old regular system that prevailed before the mutiny, and as better than any modification of that system which has hitherto been suggested for our consideration.

23. Sir Alexander Arbuthnot has remarked that his opinion that the number of British officers is dangerously small, is practically admitted in the ninth paragraph of our despatch, where it is said that it may be a matter of doubt "whether under the circumstances of very distant service, or if Native troops were engaged in war with the army of a European power, some increase of junior European officers should be made to regiments." But we added the following words:—"Such as we believe to have been occasionally made in the strength of officers of British battalions proceeding on foreign service." Such an addition under special circumstances to meet casualties can with no greater justice be brought forward to prove that the establishment of officers in Native regiments is inadequate, than the addition made to the strength of officers in British regiments serving in India can be advanced as a proof that British regiments at home are not sufficiently supplied with officers.

24. Sir Andrew Clarke in his general remarks appears to me to have misapprehended one of the main objects of our proposals. We have endeavoured, while leaving the Staff Corps as a general list for regulating promotion from rank to rank, and pay within certain limits, to make regulations whereby advancement from grade to grade in each regiment shall go regimentally, so that an officer once appointed to a regiment shall feel that the regiment is his home, and the regimental *esprit de corps*, which is one of the most admirable characteristics of the British army, may, so far as circumstances admit, be encouraged in the Native army of India. Sir Andrew Clarke thinks that the organization we recommend is "a system which irresistibly tends to subordinate the value of the regiment as the first and most important field of a true soldier's duty, and which makes short service under the colours a mere stepping-stone to more lucrative employment in the political and civil service."

25. These words, as is well known to those who took part in the discussions of the time, describe with perfect accuracy the old regular system which prevailed in the Bengal army before the mutiny, when there were large cadres of British officers attached to regiments and many absentees in civil and other employments which held out the inducement of higher pay. This is the system which the Staff Corps was designed to remedy. The number of officers on the regimental cadres was reduced, and their pay was increased, while at the same time the number of civil and political appointments for which officers are eligible has greatly diminished. The

result has been very successful. I can state with a complete knowledge of the facts of the case that "short service under the colours" is not now looked upon "as a mere stepping stone to more lucrative employment in the political and civil service." Most of these appointments are in the gift of the Governor General. In the four years for which I have held office I have appointed 12 officers to civil and political appointments. Of these four belonged to the Madras and Bombay armies, leaving 8 who belonged to the army of Bengal. The number of captains and subalterns in the Bengal Staff Corps is 539, and a comparison of these figures will show how little such appointments can have affected the general views and prospects of officers who join the Staff Corps. But I will also add that I have no reason to believe that there is any such feeling as Sir Andrew Clarke supposes on the part of officers. I do not think that there is any general desire to leave regiments for civil or political employ,—I judge by the number of applications I have received, which has been exceedingly small, and by the soldierly spirit and pride in their regiments which I have generally noticed in the young officers of the army whom I have seen since I have been in India.

26. The other observations contained in Sir Andrew Clarke's minute seem to me to have been fully noticed in the Adjutant-General's letter and the minutes of Sir Henry Norman.

March 17th, 1876.

NORTHBROOK.

Military, No. 214.

To His Excellency the Right Honourable the Governor General of India
in Council.

MY LORD, India Office, London, 10th August 1876.

Para. 1. I HAVE received and considered in Council your Lordship's Military Letters, Nos. 52 and 94, dated 3rd March and 11th April respectively, submitting for sanction certain measures which appear to you to be necessary for the improvement of the condition of the Native Army.

2. They are as follows:—

- | | |
|---|--|
| <p>Estimated at an increased
Annual Expenditure of
Rs.</p> <p>2,27,700
3,35,280
2,50,000
3,58,500
1,00,000
5,000</p> <p>Total - Rs. 12,76,460</p> | <p>I. Grant of Rs. 30 in aid of kit to each recruit of infantry and sappers.</p> <p>II. Grant of Rs. 4 annually to non-commissioned officers, drummers, and privates of infantry and sappers.</p> <p>III. Improved rates of good conduct pay to Native troops, except Bombay cavalry.</p> <p>IV. Increased rates of pay to Native officers of infantry and sappers.</p> <p>V. Extension of rules for granting compensation for dear-ness of provisions to Native cavalry.</p> <p>VI. Cost of blankets for the sick annually.</p> |
|---|--|

The total cost of these measures thus becomes Rs. 12,76,460.

3. Each of them appears to have been very carefully considered, and I concur in the conclusions at which you have arrived as to their necessity.

4. The total amount, you observe, appears large, but considering that its object is to meet wants of an urgent nature, and which are not likely to pass away, and that it will, you believe, place the Native Army on a footing of contentment, you cannot grudge the expenditure, and would greatly regret that the grant of these advantages should be postponed until the service has lost its popularity, or until circumstances become such as to force us to give them with less good effect than would now attend their bestowal.

5. A consideration of your proposal respecting the increase of pay to the Native commissioned ranks, the aggregate cost of which is estimated at Rs. 3,58,000 per annum, will be deferred for the present, with reference to the opinion expressed in the second paragraph of your letter (No. 52) under acknowledgment.

6. The remaining five proposals, involving an estimated cost of Rs. 9,17,960 per annum, are sanctioned, and I authorise their adoption and promulgation as soon as may be found practicable and convenient.

7. I also approve of your proposal to sanction the introduction of colours and bands into regiments of Native infantry.

8. In according my sanction to the increased charge these measures will involve, I have not overlooked the necessity that exists for avoiding, more particularly at the present time, all additions to the public expenditure which are not urgently called for. It is only the strong sense that I have of the policy of acceding to your requests in this case that has satisfied me that this sanction should now be given, and it should become an immediate object of your attention how best, by economy in other directions, to replace, at least to some extent, the expenditure thus authorised.

I have, &c.
(Signed) SALISBURY.

No. 52 of 1876.—Military Department.

To the Most Honourable the Marquis of Salisbury, Her Majesty's Secretary of State for India.

MY LORD MARQUIS,

IN continuation of our despatch No. 51 of this date, we now proceed to address your Lordship with respect to measures considered desirable for the improvement of the Native Army. These proposals are, with one exception, quite apart from any question of organisation; at least we do not contemplate that any change is possible which would render the proposals we shall have the honour to submit at all less desirable than they now are.

2. The one exception is as respects the Native Officers of Infantry, and our proposals to improve the position of this very important class, are based on the assumption that troops and companies will continue to be commanded by them as at present. Under a system by which Native officers would be simply Subalterns of troops or companies commanded by European officers, we should not be prepared to recommend the increased advantages we shall presently propose. For reasons given, however, in a separate despatch which deals with the organisation of Native Regiments, we cannot recommend any departure from the system deliberately laid down 15 years ago, and under which the great bulk of the regiments of the Bengal Army and eight of the Bombay Army have existed ever since they were raised, and which has been in force in the whole Native Army for several years.

3. Opinion seems to be unanimous that the pay of the sepoy does not now possess the attractions it did some years back, and that while the work required of the sepoy is more severe, owing to the higher degree of instruction imparted to him, he is in many places in hardly as good a position as a labourer. Indeed, as will be seen from the papers enclosed in our despatch No. 51 of this date, the whole condition of the sepoy requires amelioration; but we have felt that great difficulty may arise now and hereafter, if we propose an actual addition to the pay of the rank and file of the Army, and we prefer to recommend that assistance be given in other shapes than that of pay, and in proportion to the needs of the different classes.

4. Taking the proposals we desire to make in the order of importance we should assign to them, we first have to propose a grant of 30 rupees in aid of a free kit to each recruit of the Sappers and Miners, and Native Infantry. It appears that the kit costs on an average about 36 rupees in Bengal and 35 rupees in Bombay, which has to be paid by the recruit by monthly deductions of two rupees, and during the long period for which these deductions last the recruit is in a state of real poverty.

5. It thus seems to us to be most necessary towards encouraging enlistment among eligible classes, to put the recruit in a better position than he is at present and we prefer a money grant in aid of purchase of kit to a grant of the kit itself, as more conducive to economy and as tending to preserve the important principle of leaving Native regiments as independent as possible of the aid of Government departments. The grant would meet about five-sixths of the average cost of the kit, leaving the balance of about rupees six to be deducted from the sepoy's pay

during his first 18 months of service. The kit would be supplied gradually, according to the present usage, under the superintendence of the commanding officer, who would draw the allowance as required.

6. It appears that taking the average of the years 1871, 1872, and 1873, it may be assumed that 7,590 recruits are enlisted annually in the infantry and sappers, in the following proportions:—

Bengal	-	-	-	-	-	3,578
Madras	-	-	-	-	-	1,262
Bombay	-	-	-	-	-	1,318
Punjab Frontier Force	-	-	-	-	-	1,432

and the cost of this proposal may thus be estimated at Rs. 2,27,700 per annum, but as there is some doubt whether the average cost of the kit of the Madras recruit is quite as much as it is in Bengal and Bombay, we are making further inquiries, and if we find it really costs less than Rs. 30 for a complete kit, we would consider whether the grant in that presidency should not be proportionately reduced.

7. The next proposal is to reduce the periods at which good conduct pay is granted, and to give a third rupee for good conduct in the infantry and sappers and miners.

At present in the Bengal cavalry, an additional rupee monthly is given after six, a second after 10 and a third after 15 years. In the Bengal, Madras, and Bombay sappers and miners, and infantry, and Madras cavalry, there are but two rates of good conduct pay; one given after six and the other after 10 years' service. We accept the reasons assigned by the Commander-in-Chief for giving to all alike one rupee after three years, a second after nine, and a third after 15 years' service, under the conditions of good conduct that now exist. We are convinced that this boon will have a most valuable effect as benefiting now or prospectively the great bulk of the soldiers of the army, and that it will operate strongly in preventing trained soldiers of three years' service and upwards from taking their discharge, as they now do a considerable extent in Bengal.

8. In this proposal, we have not included the Bombay cavalry, for on the reorganization it was settled that the sowars of that branch of the service should receive the highest rate of pay, namely Rs. 30 a month, on entering the service, and this sum includes the highest rate of good conduct pay given to sowars elsewhere.

9. The cost of this proposal must necessarily vary somewhat from year to year, but on the best data available, it is estimated by our accountant general in the Military Department at Rs. 2,50,000 yearly.

10. Our third proposal is that a grant of four rupees per annum be made to every non-commissioned officer, drummer, and sepoy in the sappers and infantry, in aid of the cost of his half mounting. The practice is for the recruit to pay for the various articles of kit required to be possessed by him according to the regulations of each presidency. Subsequently these articles have to be maintained at the cost of the soldier by deductions that must not exceed 12 rupees annually, but which usually fall somewhat short of that amount.

11. We have no objection to offer to the principle of these deductions, but we would relieve the soldier of a portion by granting four rupees annually towards them—still limiting the total yearly expenditure to the present sum, including the Government grant-in-aid. It will be seen that the measure is urged by the Commander-in-chief, and we strongly support His Excellency's views in this matter, but we do not think it will be necessary to give the allowance in the first 18 months of service. The kit first supplied to the recruit in the manner proposed in paragraph 5 should render it unnecessary for him to require any more articles during his first year and a half of service, and if any deductions may have to be made they will be trifling. We therefore recommend that this allowance should not be given to soldiers of less service than a year and a half, and the cost of the proposal thus restricted is calculated to amount to Rs. 3,35,260 per annum.

12. The fourth recommendation we have to offer is for the improvement of the position of Native officers. We can add little to the representations made by the Commander-in-Chief in India on this subject, save that we entirely concur in them, and think it of the first importance to secure that there shall be the highest

possible standard of efficiency and respectability among the Native officers of the army, and we think that an important step towards this is to give them emoluments which will place them in a position quite apart from the non-commissioned officers and soldiers with whom, in most cases, they have been previously associated, and enable them to meet their necessarily enhanced expenses, as well as in special cases to secure the entry direct of qualified native gentlemen, a practice now resorted to from time to time in Bengal, when suitable candidates offer.

13. No measure of this kind seems necessary in the Bengal or Bombay Cavalry, the pay of the Native officers having been, at the reorganization of the Army in 1861-62, pitched at a rate sufficiently high to render their position an object of ambition. The rate of pay of the Native officers of the Madras Cavalry would of course be regulated according to the decision to be arrived at as to whether that branch of the service becomes Silladar or remains on its present footing, with horses the property of the State. In the former case, the Native officers would receive the authorised pay for Native officers of Silladar Cavalry, and in the latter, we would propose such increase as would maintain the proportions between the pay of the Madras Cavalry and the Native Infantry. This, however, will form the subject of a separate communication.

14. What we would propose then is that the jemadars of infantry and sappers and miners be divided into two classes of equal numbers as at present—the lower class to receive Rs. 40, and the upper Rs. 50 per mensem, instead of the present rates of Rs. 30 and Rs. 35; and that the subadars who are now in three classes, four in each regiment drawing Rs. 67, two Rs. 80, and two Rs. 100 a month, be divided like the jemadars into two equal classes at Rs. 80 and Rs. 100 a month respectively—the subadar-major's allowance being increased from Rs. 25 to Rs. 50 a month.

15. We do not think that the rates suggested are too high to secure the objects we have in view, and we especially desire to raise the position of the subadar-major, who ought always to be the first Native soldier in the regiment, one in whom the Commander should thoroughly confide, and to whom all the regiment should look up. We would continue the privilege granted to subadars-major on leaving the effective branch of the service, of continuing to receive what is styled the brevet pay of his rank, but at the enhanced rate, whenever that boon is recommended by the Commander-in-Chief; and the system of advancement to the higher classes of Native officers, or of removal to a lower class by the commanding officer, should continue as at present.

16. The cost of this measure is estimated by Mr. Kellner at Rs. 3,58,500 per annum.

17. The last important measure of expense that we desire to propose to improve the condition of the Native Army, is the extension of the rules allowing compensation for dearness of provisions to the Native Cavalry of Bengal and Bombay. It is given to all other branches of the service, and it seems inexpedient to deny it to the cavalry, merely because, under certain circumstances, they receive compensation for dearness of forage. We are aware of instances of great hardship to cavalry soldiers serving at expensive places, and it is difficult for them to comprehend why they are barred from an alleviation for high prices of food which is granted not only to the infantry soldier, but even to the public followers of their own regiments.

18. We call your Lordship's special attention to the representation made on this subject by the Commander-in-Chief in India in the Adjutant-General's letter of the 23rd June 1874, No. 1688, which is an enclosure to this despatch, and we strongly recommend this measure to your Lordship's approval.

19. Its cost depends on seasons and prices; but on the advice of our accountant-general in the Military Department, we estimate it at about Rs. 1,00,000 annually.

20. Finally, we support the proposal of Lord Napier of Magdala, to allow an issue of blankets for use in special cases of sickness, to the extent of five per cent. of the strength of corps. Blankets are allowed in Madras, and the extension of the system which we recommend to the armies of Bengal and Bombay involves a first outlay of Rs. 10,000, and the expenditure of about half the same sum every year.

21. To recapitulate, our recommendations for the improvement in the condition of the Native soldier and the cost of each are as follows, placed in the order of importance which we assign to each:—

I. Grant of Rs. 30 in aid of kit to each recruit of infantry and sappers - - - - -	Rs. 2,27,700
II. Grant of Rs. 4 annually to non-commissioned officers, drummers, and privates of infantry and sappers - - - - -	Rs. 3,35,260
III. Improved rates of good conduct pay to Native troops, except Bombay cavalry - - - - -	Rs. 2,50,000
IV. Increased rates of pay to Native officers of infantry and sappers - - - - -	Rs. 3,58,500
V. Extension of rules for granting compensation for dearness of provisions to Native cavalry - - - - -	Rs. 1,00,000
VI. Cost of blankets for the sick annually - - - - -	Rs. 5,000
Total - - - - -	Rs. 12,76,460

22. This sum may at first seem large, but when we consider that it is applied to an army of 123,000 men, that it is to meet wants of an urgent nature and which are not likely to pass away, and that it will, we believe, place the Native Army on a footing of contentment, we do not grudge the expenditure, and we should greatly regret that the grant of these advantages should be postponed until the service had lost its popularity, or until circumstances became such as to force us to give them with less good effect than would now attend their bestowal. We therefore most earnestly solicit the approval of your Lordship to our giving the advantages we propose, even at the hazard of some slight financial inconvenience.

23. In our despatch No. 2 of 7th January 1876, we recommended that an allowance for a Jemadar adjutant should be given in the Bengal Infantry, as is the practice in Madras and Bombay. We therefore do not here allude to this proposal of the Commander-in-Chief. The cost, it will be recollected, was to be met by savings proposed elsewhere in the same despatch.

24. Before concluding this letter, we have to advert to the Commander-in-Chief's proposal to issue colours to regiments that have not received them, and to allow bands to be established in all Native Regiments. The first proposal only applies to corps raised since 1857, it having been soon after the mutiny arranged by this Government not to allow colours to corps that did not possess them. This is believed to be felt to be a hardship; and as it is desirable to encourage a proper *esprit de corps*, we have not hesitated to withdraw our prohibition to their issue, leaving it to the Commander-in-Chief to decide whether in the case of certain corps, such as the Goorkha Hill Regiments, the possession of colours is inappropriate. This will entail no expense, colour havildars being already borne on the establishment of each regiment.

25. We also concur in the views of His Excellency with respect to bands. The Court of Directors had sanctioned their formation in all corps; but after the mutiny the Government of India declined to allow any fresh bands to be formed, though existing bands were allowed to continue. We have no doubt that the existence of a band in a regiment has a wholesome effect on *esprit de corps*, and that is highly appreciated by the Native soldiers, and we know that in several corps the officers would gladly, if permitted to do so, establish bands. We therefore solicit sanction to allow bands in all regiments of Native Infantry, the officers of which express a desire for them. As 80 out of 131 regiments already draw the band allowance, the total cost of this measure would amount to Rs. 61,200 per annum; but it will probably be several years before the maximum is reached.

26. We shall be glad to receive the reply of your Lordship to these proposals at as early a period as may be convenient

We are, &c.

(Signed)

NORTHBROOK.
 NAPIER OF MAGDALA
 H. W. NORMAN.
 ARTHUR HOBHOUSE.
 E. C. BAYLEY.
 W. MUIR.
 A. J. ARBUTHNOT.
 A. CLARKE.

Fort William, the 3rd March 1876.

From Major-General E. B. JOHNSON, C.B., Adjutant-General in India, to Colonel H. K. BURNE, Secretary to the Government of India, Military Department,—(No. ¹⁶⁸⁸ Camp, Finance—Compensation, dated Headquarters, Calcutta, the 23rd June 1874).

THE expediency of granting to the Bengal cavalry soldier compensation for dearness of provisions, having been recently brought prominently under the notice of the Right Honourable the Commander-in-Chief, I am directed by his Excellency to submit the following observations for the consideration of the Government of India.

2. The net pay of the dismounted sowar is Rs. 9-6-0, or Rs. 2-6-0 more than that of the infantry sepoy. From this sum of Rs. 2-6-0 he is required to pay for his arms, equipment, clothing, carriage on the march, for which he receives no batta, and hutting, for which no allowance is granted on his reaching a new station.

3. Giving due consideration to these demands upon his additional pay, it must be admitted that the circumstances of the cavalry soldier compare adversely with those of his infantry comrades, and that he stands at least equally with them in need of compensation for dearness of provisions.

4. The justice of the claim was recognised and forcibly commented upon by the late Major-General Broome, in paragraph 39 of his confidential memo.*

* Forwarded under Military Department, docket No. 527, Confidential, dated 26th September 1870.

No. 370A, dated Simla, 31st August 1870.

5. In exceptional cases the sowar may be able to save a trifle from the horse allowance, but as a general rule this will be entirely absorbed by the expenses connected with the horse, saddlery, stable gear, pony, syce and troop servants.

6. It has been ascertained that at one station, Bareilly, which certainly cannot be considered an exceptionally dear place of living, on the contrary food and forage are less expensive there than at most stations, the unavoidable expenses of the sowar amount to Rs. 25-15-9 (see margin), leaving a very small balance for the maintenance of his family, or for unforeseen contingencies; and although at a few stations the cost of living may be somewhat less, the ordinary and average expenses of a sowar are so great that the men experience considerable difficulty in providing themselves with sufficient nutritious food, without

	rs.	as.	p.
Food - - - - -	6	4	6
Do. horse - - - - -	9	1	3
Share of Syce's wage - - - - -	3	0	0
Troop expense for followers not paid by Government - - - - -	1	0	0
Funds - - - - -	2	10	0
Uniform, equipment, &c. about - - - - -	4	0	0
	<u>Ra.</u>	<u>25</u>	<u>15</u>
		<u>9</u>	

incurring debt to the native traders.

7. It is true that since the irregular cavalry were first raised, the sowar's pay has been increased from Rs. 20 to Rs. 27, but a more than corresponding augmentation has taken place in the price of his horse, equipment, clothing, and the necessities of life; and he is required to be, and is far better mounted and equipped than formerly, his efficiency and value as a cavalry soldier being proportionately enhanced.

8. Lord Napier of Magdala trusts that the foregoing observations will induce the Government of India to view favourably the claim put forth on behalf of the non-commissioned officers and soldiers of the Bengal cavalry.

No. 94 of 1876.—Military Department.

To the Most Honourable the Marquis of Salisbury, Her Majesty's Secretary of State for India.

MY LORD MARQUIS,

YOUR Lordship is aware that we have recently had under our consideration the subject of a revision of the pension rules of the Native Armies.

2. In January last at the Delhi Camp of Exercise we caused the assembly of a special committee of officers from the three armies under the presidency of Major-General D. Stewart, C.B., to take into consideration the existing rules, which were reported as unsuitable to present time, and to submit such alterations as might tend to increase the efficiency and the popularity of the Native Army.

3. The committee have submitted their report, together with a series of proposals which have been financially reviewed, but the questions now raised are so important and moreover so complicated as to require further consideration both in a military and financial point of view, as well as an expression of the opinions thereon of the Governments of the Madras and Bombay, and of the Commanders-in-Chief of those Presidencies.

4. In thus deferring for a time a submission to Her Majesty's Government of our decision on this very important subject, we would earnestly beg your Lordship not to delay decision on the many other matters regarding the Native Army which

we have lately submitted for consideration, and which are unconnected with the subject of pensions.

We are, &c.
(Signed) NORTHBOOK.
H. W. NORMAN.
ARTHUR HOBHOUSE.
E. C. BAYLEY.
W. MUIR.
A. J. ARBUTHNOT.
A. CLARKE.

Fort William, the 11th April 1876.

Military.—No. 156.

To his Excellency the Right Honourable the Governor General of India
in Council.

MY LORD,

India Office, London, 15th June 1876.

Para. 1. I HAVE received and considered in Council your Military Letter, No. 54, dated the 10th March 1876, forwarding with reference to my despatch, No. 31, dated 4th February 1875, a letter from the Government of Madras, together with a further collection of opinions on the subject of the future organization of the Native Cavalry of that Presidency, and stating that, having again carefully considered the whole question with the advantage of personal communication with his Excellency the Commander-in-Chief in India, and with his Grace the Duke of Buckingham and Chandos, Governor of Madras, you are led, in the face of the opinions you have recorded and of the strong disinclination to adopt the Silladar system in Madras, to urge strongly that the present system be continued, namely that the men continue to be provided with horses, uniform, arms, &c., by the State as heretofore.

2. Under these circumstances I shall no longer withhold my sanction from this course, and I approve of the instructions which you have issued for the renewal of recruiting in this branch of the Native Army, and for the gradual completion of the several regiments up to a fixed establishment of 300 troopers each, which will include the 25 troopers of each Corps serving with the Body Guard.

I have, &c.
(Signed) SALISBURY.

No. 54 of 1876. Military Department.

To the Most Honourable the Marquis of Salisbury, Her Majesty's Secretary of
State for India.

MY LORD MARQUIS,

WE have now the honour to reply to your Lordship's despatch of the 4th February 1875, No. 31, on the subject of the Madras Cavalry, in which your

Lordship replies to our recommendation to maintain that
Despatch No. 148 of 1st August 1874. branch of the army on its present organization, and in which we are requested to give our opinion apart from the deference we may desire to pay to the views of the Madras Government, and to obtain the opinion of His Excellency the Commander-in-Chief in India, and also that of officers of known judgment and local experience, as to the class of men available for service as Native cavalry soldiers in the south of India, and the special objections, if any, to the application of the Silladar system to that class.

2. We now forward a letter from the Government of Madras, No. 3467, of the 22nd July 1875, with a collection of opinions on this subject, and we have again carefully reconsidered the whole question, having the advantage of the presence of his Excellency the Commander-in-Chief in India at the Council, as on the occasion of our previous recommendation of the 1st August 1874.

3. We have further had the advantage of discussing the future organisation of the Madras cavalry with his Grace the Duke of Buckingham and Chandos, who has been in Calcutta, attended by the military secretary to the Government of Fort St. George; and in the face of the opinions we have received, and of the strong disinclination to adopt the Silladar system in Madras, we would again urge that the present system be continued, namely, that the men continue to be provided with horses, uniform, arms, &c., by the State as heretofore.

4. We are of opinion that your Lordship over-estimates the inconvenience of maintaining a small body of cavalry in one part of India on a footing differing from that which has been introduced in other parts of the army, except in so far as, man for man, the system in Madras is more expensive. In point of fact the organisation is hardly different from that of the Native cavalry elsewhere, for we propose no addition to the number of European officers in regiments, or alteration in their duties, the regiments having, as far as we are able to ascertain, in no way deteriorated (save from the suspension of recruiting) during the series of years in which they have remained on the new organisation.

5. In point of fact, the only difference between the Madras cavalry and other Native cavalry now is that the former are provided by the State with horses and equipment, which the latter pay for to the funds of their regiments by subscriptions out of their higher rates of pay, it being now rare for men to join the cavalry anywhere with a horse and equipments, or with sufficient money in hand to pay for them.

6. The state of the Madras cavalry, however, as to numbers is so serious, and the age of the men is becoming so excessive, that we have taken upon ourselves the responsibility of allowing recruiting to commence very gradually on the present system, with the proviso that any men so entertained are enlisted on the distinct understanding that they are to be prepared to conform to any organisation your Lordship may be pleased to direct.

7. We are assured that should your Lordship take an adverse view and direct the conversion of the Madras cavalry into Silladar regiments, the enlistment of these recruits will in no way interfere with the measure.

8. We do not now propose any reduction in this branch of the service, as we understand that your Lordship does not desire to entertain such a proposal apart from the general question of the strength and distribution of the Native Army, but we desire to recruit the regiments gradually up to their fixed establishment of 300 troopers each, which will include the 25 troopers of each corps serving with the body guard of the Governor. The regiments at present average rather less than 220 men of all ranks present, excluding the men with the Governor's body guard and on escort duty with the Commander-in-Chief of the Madras Army.

We are, &c.

(Signed) NORTHBROOK.
NAPIER OF MAGDALA.
H. W. NORMAN.
ARTHUR HOBHOUSE.
E. C. BAILEY.
W. MUIR.
A. J. ARBUTHNOT.
A. CLARKE.

Fort William, the 10th March 1876.

Confidential—Organization—Native Army.

No. 3467.—Military Department.

To the Secretary to the Government of India, Military Department.

SIR,

I AM directed to acknowledge the receipt of your letter No. 980, dated 17th March 1875, communicating extract from a military despatch from Her Majesty's Secretary of State for India on the subject of the future organization of the cavalry branch of the Native army of this Presidency, for a further expression of the opinion of the Honourable the Governor in Council, and suggesting that the views on the question of officers of known judgment and local experience be also obtained.

2. In reply, I am to transmit herewith for submission to, and consideration of the Viceroy and Governor General in Council, and of the Right Honourable the Secretary of State for India, copy of a letter from the Adjutant-General expressing the opinion of his Excellency the Commander-in-Chief on the proposed conversion of the Madras Native cavalry into Silladar horse, and furnishing communications on the same subject from certain officers of this army, whose views his Excellency has invited in compliance with the wishes of the Government of India.

3. I am also to forward the accompanying copies of minutes on the subject recorded by the several members of this Government.

4. In placing these papers before the Government of India, I am also to submit the following general observations in reference to the important question now under discussion.

5. The Right Honourable the Secretary of State for India has been pleased to observe in his despatch now under reply, that the opinion expressed by the authorities at Madras in 1873, would seem to be at variance with the views expressed by the authorities at that Presidency in 1861.

6. On a reference to the papers then recorded, it will be found that in a despatch from the Secretary of State, dated 24th January 1861, No. 14, paragraph 5, this Government was requested carefully to consider, in communication with the Government of India, whether considerable "reduction of expense" and "greater efficiency" might not attend the conversion of the remaining regiments of light cavalry into so many regiments of irregular horse.

7. In reply to this communication, a minute was recorded by the then Governor the late Sir William Denison, himself a military officer, strongly adverse to the proposed change. The then provincial Commander-in-Chief, Major-General Budd, merely stated that the regiments of Native cavalry of this Presidency *might* now with advantage to the State be converted into so many regiments of irregular horse, and the two civil members of Government, the Honourable Mr. Morehead and the Honourable Mr. Maltby, concurred in these views.

8. It will be observed, however, from a perusal of these minutes, that neither the provincial Commander-in-Chief nor the civil members of Government discussed this question on military grounds, or with reference to the real points of "efficiency" and "economy" as between a native of southern India trained and equipped as a regular cavalry soldier, or trained and equipped as a Silladar, but simply viewed the questions on the assumption that the Madras Cavalry was not effective in proportion to its cost.

9. It is evident that the point they had in view was the economy to be effected by the reduction of the number of European officers with a regular regiment, to that allotted to an irregular cavalry corps, and this very doubtful economy was carried out in 1865, while the constitution of the Native ranks was left untouched.

10. The question that came under discussion in 1873, and which now presents itself for decision, is whether experience has supplied sufficient data for a trustworthy comparison of the "efficiency" and "economy" of the two systems. On this point I am directed to refer to the papers received from Bombay on the conversion of the Native cavalry of that Presidency into irregular horse.

11. These papers, after some 14 years' experience, do not disclose that either additional "efficiency" or "economy" has been attained by the change, but on the contrary, show conclusively that the system completely broke down in Abyssinia and Persia, where the commissariat had not only to come to the aid of the Silladars in the matter of providing remounts, but also in finding forage for their horses during the campaigns.

12. This experience fully establishes, in the judgment of the Governor in Council, the soundness of the views of the late Sir William Denison, and the Government of Madras are unable to admit that opinion expressed by the provincial Commander-in-Chief and the civil members of Government 14 years ago, on mostly conjectural grounds, and which subsequent events have not confirmed, are entitled to the consideration due to views based mainly on actual experience.

13. However well suited the irregular or Silladar system may have been to the circumstances of the Pindarrees or Mahrattas of a past generation, no officer of mature experience in the Madras Presidency, either European or Native, would advocate it as equally well adapted to the natives of Southern India at the present day.

14. The organisation is of a nature that could not be carried out in this Presidency with the measure of success, whatever that may be, which has attended the same organisation in Northern India, for the simple reason that the material does not exist. It is even asserted by officers of lengthened experience in the cavalry branch of the Hyderabad Contingent, that the class of men who were 30 years ago eager to obtain irregular cavalry service is not now to be found, and it is a noticeable fact that his Highness the Nizam has reformed his own troops on the regular system.

15. The average Native trooper of this Presidency is a needy man, with a large family and other relatives dependent on him, and the Government have no guarantee, nor any reasonable ground to suppose, that the introduction of the Silladar system would attract a better class of men, either physically or pecuniarily. The rate of pay, after all deductions for provision and maintenance of his horse, arms, accoutrements, clothing, &c., would leave each man a balance barely, if at all, sufficient for his own and family's support, and in the majority of cases would necessitate his getting into debt.

16. Indeed, in this Presidency, it is very questionable whether, on the sanctioned rate of pay for a Silladar, chronic indebtedness would not be the normal conditional of the sowar after the advantages of the first gift of horse, arms, and accoutrements had ceased to tell.

17. That the measure has not even the recommendation of economy is apparent from the accompanying statement, compiled from the budget estimates by the Controller of Military Accounts, of the comparative cost of a regiment of Bengal cavalry on the irregular system, and a regiment of regular Madras cavalry, although, as will be observed, that against the latter is exhibited the considerable amount of Rs. 17,500 per annum as probable outlay on account of remounts, which, at the average cost of Rs. 300 for each remount for Native cavalry, would give about 58 remounts per regiment.

18. This statement gives the annual approximate cost of an irregular corps at Rs. 2,62,158, while that of a regular regiment is shown to be only Rs. 2,52,545, or nearly Rs. 10,000 less than the former.

19. It is observed, however, that the Bengal irregular corps is 70 sabres stronger than the Madras regiment; but even at the same strength of rank and file for both corps, the comparison would still be in favour of the Madras regiment; and if to the irregular corps be added the probable double charge for forage in the field for the Silladars' horses, and costs of remounts on service, the one organisation becomes very much more expensive than the other.

20. The Government of Madras cannot, therefore, but strongly deprecate the introduction into its army of a system which there is every reason to apprehend would, by reason of its inherent defects, lead to unfavourable results.

21. As intimately connected with this subject, I am to invite the attention of the Right Honourable the Governor General in Council to the question of the future strength in cavalry of the Madras Army. The point is adverted to by His Excellency the Commander-in-Chief, who notices that in this Presidency the Native cavalry at full strength of 380 sabres per regiment stands in proportion to the Native infantry as 1 to 18, a ratio which, I am to submit, would undeniably render that arm of very little practical value in field operations. Recent European warfare has demonstrated the great utility of cavalry, and the high estimate in which that branch is held by all the continental powers is evident from the relative proportions of their cavalry and infantry, which are as one of the former to seven of the latter. If, therefore, the Madras army is to be maintained in efficiency for service in the field, it is, in the opinion of His Excellency the Governor in Council, essential that the cavalry branch of the force should be maintained at a due relative proportion to that of the infantry.

22. I am to add, however, that strongly opposed as the Madras Government and its most experienced officers are to the Silladar system, its introduction, if ordered, will be carefully carried out; and the Governor in Council is confident that in giving effect to the decision of Her Majesty's Government he will receive the cordial co-operation of His Excellency the Commander-in-Chief, and of every officer of this army concerned therein.

23. I am, finally, to express the cordial acknowledgments of the Government of Madras for the courtesy and consideration of the Right Honourable the Governor General in Council, in affording them this opportunity of a further expression of opinion on a question of much importance to the best interests of Her Majesty's service.

I have, &c.

(Signed A. C. SILVER, Colonel,
Secretary to Government.

Ootacamund, 22nd July 1875.

From Brigadier-General R. C. STEWART, Adjutant-General, to Colonel A. C. SILVER, Secretary to Government, Military Department; dated Headquarters, Ootacamund, 25th June 1875, No. 153.

In answer to letter as per margin from the Government of India to the Government of Madras, and referred to the Commander-in-Chief with advertence to proceedings of Government, No. 1891, dated 5th June 1873, I have it now in command to submit to Government the following views and opinions held by Sir Frederick Haines on the proposed change of organisation of the Madras light cavalry:—

No. 980, 17th March 1875, returned as requested.

1. His Excellency learns from correspondence received from Bombay regarding the conversion of the old regiments of Bombay cavalry to the irregular system, that apparently no difficulties were encountered. The change seems to have been carried out by a stroke of the pen, in opposition, it is true, to the recorded opinion of all regimental officers concerned, but with a fair measure of success. The men seem to have been treated with liberality, and horses, arms, and suitable equipment were presented to those who elected to serve under the new organisation, which, perhaps aided by the attractions of a new rate of pay, became and remains popular with the men now serving in the Bombay irregular cavalry.

2. His Excellency does not doubt that a like treatment of the Native cavalry soldier in this Presidency would ensure the same results after a time; and he would state that, while he says he is prepared to carry out the proposed conversion of this light cavalry, he has reason to expect the consequences of the same would prove as successful as they have done in Bombay.

3. Should the change be decided upon, his Excellency would utilise all existing material as far as it will go, that is, retain all men fit to serve as irregulars, although for the most part our cavalry men are old, and he is aware that in Bombay the old regular trooper was not found to conform very readily to the new order of things. However, to deal in this manner with these somewhat impracticable individuals, would, he considers, be far preferable to adopting the alternative of cutting them off prematurely from a service which is their ordinary source of livelihood.

4. Further, his Excellency would wish to recruit, at first, from our usual grounds until they become exhausted, as doubtless many of the descendants of our old cavalry soldiers are anxiously

looking out for an opportunity of joining the service, to which they feel they have some hereditary right, but which has been so long closed to them.

5. Sir Frederick Haines states thus prominently his readiness to accept this repeatedly proposed conversion, because it appears to him to be the only way by which this army is likely to be supplied with Native cavalry, not because he thinks it the best way of providing for this most necessary branch of the service. Indeed, I am here to state that his Excellency deems it his duty to declare once more his firm adherence to the regular system as that most suited to this Presidency in particular, and best calculated to ensure our possession of the most efficient class of Native cavalry in general.

6. The above has ever been Sir Frederick Haines' opinion, and it is now strengthened by what he reads in the papers which have been received from Bombay on this subject.

In answer* to some questions put by me, at the Commander-in-Chief's desire, to the Adjutant-General in Bombay, the latter replies [to one of them as follows:

* *Vide* Report (attached) on queries propounded in Madras Adjutant-General's letter No. 801 of 5th April 1875.

is not so efficient as the old regular system. It was not possible to maintain the Silladar system in its integrity in Abyssinia. In that country, as before in Persia, the commissariat was obliged to undertake the supply of the Silladar Corps as for the rest of the army."†

7. In connexion with the above, his Excellency remarks that one of the strongest arguments in favour of the irregular system is, that regiments formed upon it are always ready for immediate service, and are entirely independent of commissariat arrangements, and he would now submit to Government that (as far as the experience gained in Persia and Abyssinia goes) the Bombay Light Cavalry, after conversion, does not possess these desirable properties, and also that the objection to the change of organisation stated to have been raised by officers then serving in the Bombay cavalry have been amply justified, for they declared that "the conversion was "false economy, which would be exemplified on active service in a foreign country."

8. Seeing then that cavalry regiments, whose primary qualities (in theory) are asserted to be complete readiness for active service, and total independence of departmental assistance, had to fall back upon the ordinary sources of supply provided for the other regiments of the forces, Sir Frederick Haines would ask Government to consider whether it be wise to change the proved good organisation of modern cavalry into that of the antiquated and inefficient form, from which the former through years of progressive improvements has been developed. Taken as a question of economy to the State, this most important subject cannot be considered with those matters generally included in that category, for all Indian history teaches us that in order to maintain the supremacy of the British arms in the East, we must assiduously strive to attain the best and consequently the most modern system of organisation for our military forces.

9. The Commander-in-Chief directs me to forward to Government, with this letter, copies of all papers received from Bombay, and from commanding officers of the Madras cavalry regiments, on this question, in order that they may speak for themselves, be it either for or against the proposed conversion; and in doing so, I am to bring to special notice one point which his Excellency thinks tells forcibly in favour of our present system, viz.:

In 1868, as now, the Madras Government sought information from that of Bombay regarding the process by which the regular regiments of the Bombay cavalry were converted into Silladars, and in transmitting the general orders, &c., bearing on the subject, the adjutant-general remarks:

"The provincial Commander-in-Chief observes that the experience of the new system in this presidency tends to show that it is not so efficient as the old regular system; indeed, a little reflection on the subject must convince anyone that such a result is but natural, and he would

invite attention to paragraphs 17-19 of letter† No. 8754, from the acting adjutant-general of the army to Secretary to Government, Military Department, dated 21st December 1861.

"General Gordon has had under his observations at Poonah, a regiment of Madras cavalry under the regular system, and one of the Bombay cavalry (before and after the war) under the Silladar system, and the comparison is much in favour of the former corps." The remainder of the letter will be found equally condemnatory of the irregular system, and it directs attention to its partial failure in Persia and Abyssinia, as before alluded to.

10. As mentioned above, the Commander-in-Chief, in conformity with the instructions contained in paragraph 2 of the Government of India's despatch, No. 980, Military Department, has obtained the views of all officers commanding Native cavalry regiments in this presidency, as those of military men whose opinions on the question under discussion are likely to be valuable, and having done so, he would now draw special attention to the uniformity with which the proposed conversion is condemned by these officers. It is true they are men who have passed their lives under the system they uphold, but Sir Frederick Haines does not consider that to be a sufficient answer to their arguments. They are all intelligent men, men whose future in nowise depends on the maintenance of the actual state of things or otherwise. As far as the service can secure it, it is perfectly safe. There can be no reason of this sort why they should not cordially accept a change of organisation which they well know several men in authority

§ "I cannot understand your meaning, Sir. For many years you have been teaching us an improved style of manœuvring and fighting, and with it we have succeeded against your enemies; and now you wish to put us back to our old system, which is that of the Mahratia Horse, Pindars, &c., whom under your discipline and leading we have beaten at any odds as to numbers."

have greatly at heart. But they do not accept it, and why? because they are keenly alive to the interests of their men, and are jealous of the prestige of their own service. They are intimately acquainted with the feelings and circumstances and opinions of those men under their command, and no doubt the notion§ of the old Native officer, recorded by Colonel Phillips, 3rd Light Cavalry, may be taken as the relative merits of the two systems.

Native cavalry soldier's view of the

11. Then again due weight his Excellency thinks should be given to the fact that numerous Native soldiers discharged on the reduction of our Native horse artillery and light cavalry, preferred service in his Highness the Nizam's reformed troops, which are not on the Silladar system, to that of the cavalry of the Hyderabad Contingent, which is on that system.

This clearly shows that the cavalry soldier of the south, from his inability to provide himself with horse, arms, and equipments, and consequently his desire to avoid any risk of loss in his monthly pay such a responsibility would involve, has a strongly marked preference for the regular organisation, under which he knows exactly how much he has to receive, and how much he can afford for the support of his relatives.

The Madras light cavalry man now gets 11 rupees a month, and on an average 2 rupees a month rice money, in all 13. Were he to be converted into a Silladar, the keep of his horse, subscription to funds, &c., would probably amount to 19 rupees per mensem. This would leave him 11 rupees, and a deal of care and anxiety with which to find provisions, clothes, &c., and to keep up his equipment.

12. It appears to the Commander-in-Chief that this question of the class of cavalry best suited for service in this country is part and parcel of the great question of Army reorganisation now before the Government of India, and that if it be admitted that a return to the regimental system should be adopted in the infantry, the cavalry should be treated in like manner.

A study of the late wars in Europe certainly does not tend to diminish the importance of the cavalry arm, but rather the reverse. It shows that the numerical proportion of cavalry to infantry must be increased beyond what has been hitherto customary with us, and that its force and efficiency in active service depends wholly and solely on the care that has been given to its discipline and organisation.

13. His Excellency would observe that our Native cavalry (as well as infantry) should be so systemised and trained as to render it fit to take part with British troops in every position in which they may be required to act; and this has been the principle on which the Madras army has always been trained; but, he would ask, is there not a tendency to admit that with the introduction of (in his opinion) an inferior organisation, inferior duties and position may be assigned to Native troops? Is there not a notion, that whilst they remain fairly efficient, it would be impossible to demand from them everything which a British soldier may be called upon to perform? Sir Frederick Haines would not say that the sepoy can, under any circumstances of training or organisation, be expected to equal the British soldier, but he is sure it is wise so to train and treat him as if this were hoped of him, and thus lead him to entertain a high opinion of his own prowess.

14. His Excellency maintains that so long as we have a Native army, and so long as these armies are so small in proportion to the vast population and enormous area of territory over which our rule extends, so long are we bound to give them the best organisation and training they are capable of receiving and we of imparting. And, again, a further reason for this is, the strength of armed men kept up by a feudatory princess within our boundaries, and the possible responsibilities and dangers which may come upon us from without.

In connexion with the foregoing, I am to state that his Excellency would here assert what he has elsewhere maintained, viz., that our success in organising Native troops depends upon a due and liberal allotment of British officers, especially as *leaders*; that without this it is impossible to preserve Native regiments in proper working order, and in a full state of efficiency and fitness for all purposes.

15. In conclusion, Sir Frederick Haines now trusts that, whether or not the European system be abandoned for that of the Silladar, final orders may be passed on the future state of the Madras cavalry. It is well known to Government that the four regiments, if amalgamated, would scarcely form one efficient regiment for field service, and that they are truly in a state of inanition

No. 209 of 8th April 1873.

from the long withholding of recruits, as reported in my letter marginally noted. This, his Excellency says, is a most depressing state of things, and the order which shall relieve us from it will be hailed with joy.

From Colonel J. G. COOKSON, Commanding 1st Light Cavalry, to Brigadier-General R.C. STEWART, C.B., Adjutant-General, Madras, dated Secunderabad, 13th April 1875.

I have the honour to acknowledge the receipt of your confidential letter, dated the 9th instant, and as requested therein proceed to reply to the several paragraphs seriatim.

1. From my experience and knowledge of the Madras light cavalry, I am of opinion that the men generally would not approve of the change from our present system to that of the Silladar, and for the following reasons, viz.:

That they are so wedded to the regular system, having been accustomed to it all their lives, as were their fathers before them, that I believe (excepting perhaps the higher grades, whose pay by the change would be considerably increased), they would be much adverse to any innovation or changes.

2. I consider that the tastes and habits of the men of the Madras Light Cavalry lean much more towards our present system than they ever would towards that of the Silladars, for they have always been accustomed to be commanded entirely by British officers, and have, I am sure, much more confidence and trust in them than they ever would have in the smartest and most efficient Native officers, though, doubtless, they would prefer the Silladar system rather than that the Madras Cavalry should entirely disappear, in which case they would not know where to look for a livelihood.

3. There is but little doubt, I imagine, but that if the regular cavalry were done away with, the sons and relatives of the old service would seek for employment in the new, being so entirely a military race, but I am inclined to believe that they would much more readily follow in the footsteps of their ancestors and enlist into the regular cavalry if the door was only opened to them.

4. I should not think that a really efficient Silladar horse could be purchased under from 300 to 350 Government rupees, or that his keep would cost under 19 or 20 rupees a month.

5. I shall, of course, consider your letter under reply as strictly confidential.

From Colonel C. R. STAINFORTH, Commandant, 2nd Light Cavalry, to Brigadier-General R. C. STEWART, C.B., Adjutant-General, Madras, dated Kamptee, 15th April 1875.

Before submitting replies to the questions set forth in your confidential note of the 9th instant, I beg to point out that I have but little acquaintance with the rules and regulations in force in Silladar regiments. A copy of the latest edition of the Bengal Cavalry Standing Orders would have been of great assistance to me in forming an opinion on several points; I therefore write with much diffidence.

2. Major G. A. Prendergast, commanding 15th Bengal Cavalry, who was here a few days ago, informed me that the pay of a Silladar, Rs. 27 per mensem, was insufficient, and that he had often brought this to notice.

3. I believe that there is no *pension* under the Silladar system.

A. The Silladar system would not be popular with men who have been in the service for any length of time. The Native character is averse to change, and unless the new system largely increased their gains, they would not consider it to their advantage. Hitherto the Government have undertaken the provision of horses, and all articles necessary for their keep and equipment. No responsibility has rested on the sepoy, who, if he performed his guards and attended parades, need take no thought of the future; he was sure of his pay and allowances at the end of the month. This would all be altered. Every rise in price in the ordinary articles of food and clothing for himself and his horse would be a source of anxiety and loss. A march would be looked forward to with more or less apprehension as depreciating the value of his property by wear and tear, as well as entailing extra outlay.

2. The sepoy would expect for this increase in his responsibility, and the uncertainty of his prospects, corresponding increase in his nett pay. This I do not fancy he would get.

3. He now receives Rs. 11 and rice money, at an average at Kamptee Rs. 2 per mensem; deduct this from the pay of a Silladar Rs. 27, and 14 rupees remain for provision and renewal of horse, saddlery, arms, and clothing, and keep of horse. This appears quite inadequate. Natives are all mercenary soldiers, and estimate everything from a profit and loss point of view. If the new system happened to entail any loss to them, they would feel it bitterly.

4. The majority of the men serving in the 2nd Madras Cavalry are advanced in years, and would neither like the change nor understand it.

5. If there is no *pension* attached to the Silladar system, this alone would condemn it in the opinion of those now in the service, as a pension, however small, is exceedingly prized and looked forward to by all.

A. Had the old European system never been known, I think the Silladar system would have been congenial to the tastes of the class of men composing the Madras Light Cavalry. It has this advantage, it would infuse into those who liked it a spirit of proper pride; being the owners of property, they would feel more self-importance, a feeling to be encouraged among soldiers.

2. If, however, possession of property entailed debt, all advantages would be annulled.

3. There are scarcely any moneyed men in the Madras cavalry. I doubt there being 5 per cent. Many are probably involved more or less, and according to Major G. A. Prendergast, a Silladar should have money, or its equivalent, in a horse and kit, on entering the service. As few, if any, men could produce this, they would have to commence their service by borrowing, and would thus be thrown into the hands of Native money-lenders, probably for many years.

4. I do not think the tastes and habits of the Madras Cavalry soldier have in any way altered from those of his ancestors. The European system will always find more favour with him, as I have already stated.

5. The cavalry soldier is not highly educated, and if he found eventually the new system proved less remunerative than the present, he would possibly fancy the change had been made in a round-about way to get his services at a cheaper rate.

A. I doubt if the enlistment of the sons and relatives of those now in the service could properly be termed an introduction of fresh blood.

Q. 3. If it is supposed such a change would find no favour with the present troopers, do you think that a large introduction of fresh blood, in the persons of the sons and relatives, would enable the system to work smoothly and effectually?

This class have been almost entirely educated in the lines of the existing regiments, and are thoroughly imbued with the thoughts, ideas, and views of their parents. A recruit for a Silladar regiment should bring with him a capital of at least Rs. 300; very few could do this, and the majority would be in the same predicament as their parents, as shown by me in answer to question 2, that is, in debt many years of their service.

2. Our men, from generation to generation, have been soldiers, and have had little opportunity of acquiring property.

3. Fresh blood must be largely introduced, as many of our soldiers are too old to turn satisfactorily to a new and entirely different system, and also because the Madras Cavalry regiments are far below their complement.

A. There are at present two horse markets in the south—Bangalore and Hyderabad; a demand would, however, create a supply, and many animals now taken to Bangalore or Oosoor would, through the intervention of established agents, be brought direct from Bombay and the north to the stations where cavalry regiments are located.

Q. 4. At the stations you are best acquainted with, what would be the price of a Silladar horse, and what the cost of its keep?

2. Good serviceable horses might be purchased, in *batches*, for about Rs. 250 each.

3. In December 1872 I saw the Nizam's African body guard at Mucktut. The commandant told me his horses averaged 400 Halli sicca rupees (about Government Rs. 335). I thought the corps generally *as well* horsed as my own regiment, and one select troop for galloper guns *better* than the 2nd Madras Light Cavalry.

The keep.—1. At present chenna is cheaper than usual at Kamptee. At Secunderabad it is always very dear; and at Bellary, generally so.

2. In the south firewood is an extra small expenditure.

3. The following is an estimate of the keep of a horse at different stations in favourable seasons:—

KEEP of a HORSE for one Month.

	Kamptee.			Secunderabad.			Bellary.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Syce and tattoo Rupees 12; between two men -	6	0	0	6	0	0	6	0	0
Chenna } 120 seers - - - - -	6	0	0	10	8	0	8	0	0
Kooltee }									
Line gear, shoeing, and medicine - - - - -	1	8	0	1	8	0	1	8	0
Chunda Fund - - - - -	1	0	0	1	0	0	1	0	0
Firewood - - - - -	—	—	—	0	1	0	0	2	0
Municipal tax - - - - -	—	—	—	—	—	—	0	12	0
Total - - - - -	14	8	0	19	1	0	17	6	0

4. The expense of keeping up saddlery, arms, accoutrements, and clothing, I cannot pretend to judge.

5. On the whole, I am of opinion that the south of India is not now the country for raising Silladar Cavalry such as we should require.

6. I think in ordinary years, at Kamptee, Rs. 30 might be sufficient for a Silladar trooper's allowance.

In conclusion, I would remark on our system, that there has been a great deal said against the men being encumbered with their families. In my opinion this is a great safeguard against disaffection; it can never be an impediment to active service. In June 1857 the 4th Cavalry quitted its lines for Nagpore in the middle of the night. Two hours after warning, without sound of trumpet, it was 11 miles away, and remained in camp till September, one troop starting at once for Jubbulpore with Kamptee moveable column. The regiment in September returned to its lines, and three or four days after orders left for Bengal and the north, leaving families behind, and did not return to Kamptee till early in 1860. There was not the smallest difficulty found in the disposal of the families, and the men cheerfully proceeded on service without any hesitation or doubts regarding them. I was quartermaster of the regiment and speak from personal knowledge.

Colonel Stainforth adds in a note that the women grass-cutters, who were very numerous—(the 4th Light Cavalry in 1858–59 in Bengal)—were repeatedly taken for the families of the troopers. From this no doubt originated the idea of the Madras Cavalry going into action with their families.

(Signed) R. C. S.

From Colonel G. R. PHILLIPS, 3rd Light Cavalry, to Brigadier-General R. C. STEWART, C.B., Adjutant-General, Fort Saint George, dated Saugor, 19th April 1875.

I have the honour to acknowledge your letter of 9th instant, and proceed to answer your questions.

A. I know that the change would be very unpopular. I have spoken on the subject at various times during the last 10 years—the period this conversion has been impending—with men of all ranks of the cavalry. They appear to have but one opinion.

Q. 1. Whether the change to Silladar horse would be popular in Madras Light Cavalry?

Their chief objection to revert to irregulars lies in the prestige of their present service, and in the soldier character we have given them.

To understand this, the circumstances under which this class of soldier came into our army must be recorded. They were the horsemen of Hyder Ali and Tippoo Sultan. Whole regiments

were taken over with their Native commandants, who, when become non-effective, were replaced by European officers, and the English system was gradually introduced. Each change the men were taught to look on as an improvement, and they evidently have so regarded it. They admit their former organization to have been inferior, and are much surprised that we should wish them to revert to a comparatively rude and inefficient system.

There is a kind of instinctive appreciation of our management both of men and horses. They adopt our exercises and themselves become very skilful in them.

I need not say that their conclusions are intelligent, and founded on common sense. The weapons settle to a great extent the value of cavalry soldiers, but not to such a degree as their horses. In both respects, and especially in his horse, the Madras Cavalry sepoy is equipped in a way not to be approached by men providing and feeding their own horses, and breaking them in with heavy martingales and torturing bits.

There is among our privates a sense of superiority in themselves as regulars, and almost of contempt for the looser discipline and prancing uselessness of Silladar horse.

I believe I am not exaggerating when I say that our men would consider themselves to some extent humiliated by the order to revert to the obsolete style discarded so long ago.

The feeling was one day most clearly expressed to me by an old Native officer; he said, "I cannot understand your meaning, Sir. For many years you have been teaching us an improved style of manœuvring and fighting, and with it we have succeeded against your enemies; and now you wish to put us back to our old system, which is that of the Mahratta Horse, Pindarries, &c., whom under your discipline and leading we have beaten at any odds as to numbers."

2. Then there is a very great objection as to owning and keeping a horse.

While our men have, as soldiers from father to son, for so many years acquired a thoroughly soldierlike way of thinking and acting, they have not at the same time grown rich. Only those who have reached the highest ranks have been enabled to leave their children even a competence. As a rule, no private could afford to purchase a horse; and they say, what is certainly true, that they could not under any circumstances command the same style of horses as is furnished by Government.

They could not too, they say, even if having money to buy, be certain of a good horse as now. If a man purchase an animal which turns out inferior he is usually unwilling to acknowledge it, and ready to endure and gloss over his horse's defects rather than incur outlay for another; while, with the horse the property of Government, if it does not make a good trooper it is at once cast.

And in using their own horse, they confess that they should not feel so unconcerned as when riding the animal provided for them.

I may add that history has shown this to be a true averment. Scarcely a conflict occurred in former days between our forces and those of Native powers where their numerous horse did not quit the field only apparently to save their horses. In short our men are very averse to a system where providing their own horse is obligatory.

To recapitulate, the troopers of the Madras Cavalry would view the change to Silladars as a loss of grade, just as a regiment of "heavies" or lancers would dislike change to hussars, although all are equally good and honoured soldiers. They have come to acknowledge gradually that the organization they have been brought under is the best; and while aware that their present weapons are not perfect, they look upon that as an accident, and prefer as a whole their present equipment and management to those of Silladar horse. They shrink from becoming the owners of their horses, and are convinced the difference of pay would not enable them to furnish as efficient remounts as expected.

A. I think not. Their ancestors appear to have admitted that the European organization ensured success, and was in every way superior to their own, and they cordially accepted it as an ignorant man would gratefully accept any instruction and education held out to him—it improved him. There was nothing repugnant to

those ancient soldiers in our organization: they gained medals and honour under it where before they suffered defeat and loss.

To their descendants, the present soldiers of Madras Cavalry, to be made irregulars would be distasteful and repugnant. They have never questioned the superiority of their present system, and would view the change as wholly and undeniably retrograde.

A. The youths who would supply our future recruits, the sons, &c. of our present troopers, are more Europeanized than their fathers. They would understand being enlisted as their fathers were before them, but you would not, I venture to say, secure many of them for

3 of 3. Whether new blood in their sons would not approve it?

Silladars.

These young men who have grown to manhood and been anxiously awaiting a fresh recruitment in the cavalry, have lately been obliged to enlist in the infantry, as their parents could not afford to keep them longer. The commandants of the infantry corps they enlisted into have told me they are very good recruits. I am of opinion that if the choice rests between infantry and Silladaree horse, those young men will continue to prefer the infantry.

Fresh blood induced to the Silladaree system must be searched for among other classes, and I feel sure there is not so good a soldier class in the south as our Arcot and Mysore Mussulmans.

A. At Sholapore and Jaulnah a breed of horse is procurable, called a Beema horse, but they are now scarce and are dearer than northern imported horses.

4 of 4. As to price and keep of horse?

At Secunderabad country horses are more freely procurable. At Kamptee there is no market for horses. At Saugor or Jubbulpore a Bengal regiment would supply itself with stud bred and horses from further north, there appearing to be positively no horse breeding near these places. All things considered, I don't think a cavalry trooper could provide himself with a horse under rupees 400.

The keep of a horse would be as below:—

					At Kamptee.			At Sangor.		
					Rs.	A.	P.	Rs.	A.	P.
Grain, at 8 lbs. per horse daily	-	-	-	-	8	9	0	5	0	0
Grass, at 20 lbs. per horse daily	-	-	-	-	2	0	0	1	8	0
Syce and general assistant	-	-	-	-	4	0	0	4	0	0
Line gear	-	-	-	-	1	8	0	1	8	0
Shoeing	-	-	-	-	1	0	0	1	0	0
Total					-	-	-	17	1	0
								13	0	0

Average of the two stations, Rupees 15-0-6.

N.B.—Officers count the keep of a horse, with sycc and grass cutter, at Rupees 25 per mensem.

From Colonel A. H. HOPE, Commanding 4th Madras Cavalry, to Brigadier-General R. C. STEWART, C.B., Adjutant-General, Madras, dated Bellary, 14th April 1875.

As directed in your confidential letter of 9th April, I have the honour now to report on the points called for.

1. I am of opinion that a change to the Silladar system would not be popular with the men of the Madras cavalry, for the following reasons:—

1. From experience and knowledge of the Madras cavalry, do you think that a change to the Silladar system would be popular with the men, and if not, the reason?

1. The men themselves, and the class to which they belong, are too poor to provide themselves with horses, arms, and equipments; and even if these were supplied to them in the

first instance, they could not maintain them in efficient order.

II. The men greatly prefer being ruled by Europeans to being under the rule of men of their own class, as they have perfect confidence in the Europeans, especially those who have passed their lives with them and have been trained up with them.

III. The Silladar system is not popular or attractive to the men of the Madras cavalry, as during all the reduction of late years, and the difficulty of getting employment for their sons and relatives, none have ever joined the Hyderabad Contingent, simply from poverty, though numbers (who would flock to our old regiments should recruiting commence) have taken service with his Highness the Nizam. I have myself seen one regiment in his Highness' service almost entirely composed of the men discharged on the reductions which took place, and who only joined because they were mounted and equipped by the Hoozoor.

IV. The class of men from whom the Madras cavalry have been drawn are not as a rule provident, and much prefer being looked after and cared for by the paramount power. To leave them, therefore, to make proper arrangements so as to secure their perfect efficiency at all times would result in failure, more especially at the very moment when energy and efficiency were most required.

2. I would venture to say that I think the Silladar system would have been more congenial to the men of the last century, when the regiments were first raised, as they were then essentially a military class, many of

2. Would not this, the Silladar system, be as congenial nowadays to the tastes and habits of the Madras cavalry as the present one founded on the European system was to their ancestors?

Native officers, gentlemen of property and means, but these

men are not now forthcoming, their means and mode of livelihood being much reduced from the constant reductions of the strength and number of regiments to which in former days they looked forward as their sole means of earning their bread.

3. As without doubt the change to the Silladar system would not find favour with the present

3. If it is supposed that such a change would find no favour with the present troopers, do you think that a large introduction of fresh blood, in the persons of their sons and relatives, would enable the system to work smoothly and efficiently?

troopers, it remains to consider whether the introduction of a large number of young men, the sons and relatives of the present troopers, would prove of advantage. Here I think their utter poverty and want of means stands in the way. A large body of men plunged into debt, which they must be, to

obtain their horses, &c., would not I think work well, and would lead to that most objectionable system, the "Assamee," where the trooper has no interest in his horse, &c., and cares more for the voice of his hirer than for the orders of his commanding officer.

4. Here a great difficulty presents itself, for since the establishment of railroads it is not as

4. At the station you are best acquainted with, what would be the price of the man's horse, and what the price of his keep?

of yore, when strings of horses used to be marched through the country. These strings came frequently to Kamptee, Secunderabad, and Bellary, but now are never seen, and there

are not any fairs or markets nearer to up-country stations than Mallagaum. The only marts where horses could be got would be Bombay, Madras, it may be Bangalore (the Hyderabad Contingent partly get horses from Bombay). I think, therefore, that whether regular or silladar, a sum of Rs. 400 for each would be required to furnish suitable remounts, and even then would be procured with great difficulty, certainly at first; but as time went on and dealers knew of the requirements the difficulty might diminish, though of that there is doubt, as dealers, on account of the now great expense of travelling, and from the dearness of all supplies, do not like to take their horses about the country as they used to do.

For the same reason it is difficult to fix with any accuracy what the cost of a horses keep would be, as the prices, particularly of grain, fluctuate so greatly. At Secunderabad, for instance,

only eight seers of gram sometimes are got for a rupee, at other times 30 and 40 seers for a rupee; so I think the cost of keep (including clothing, shoeing, feeding, &c.) may fairly be considered to be between 15 and 20 rupees monthly for each horse.

In conclusion, may I be permitted to remark there is under the Silladar system an entire absence of "*esprit de corps*," which I venture to say has secured to the Madras cavalry that high character for discipline and efficiency which I am proud to think they have been graciously admitted by his Excellency the Commander-in-Chief still to hold, notwithstanding the many reverses in position and prospects they have undergone during the last 20 years.

From Lieutenant-Colonel T. Stock, Acting Adjutant-General of the Army, to the Secretary to Government, Military Department, Bombay, dated Poona, 21st December 1861, No. 8,754.

In answer to Sir R. Birch's letter, No. 407, dated 9th October last, in which the desire of the Supreme Government is renewed to obtain further information regarding the system pursued in the irregular cavalry of this Presidency, I have the honour, in the first place, by desire of the Commander-in-Chief, to enclose a return showing the debts of the irregular cavalry of this Presidency, together with series of answers to certain queries put by his Excellency's order to the commanding officers of cavalry regiments respectively.

2. The answers to these queries are about what were expected; that is to say, with the exception of the Poona horse, (of which the affairs have been known for a long time, and are being gradually rectified under the influence of the increased rates of pay,) debt is nearly unknown to the commanding officers in the Bombay irregular cavalry.

3. It may be gathered from previous communications from this office that in all probability, in his Excellency's opinion, the state of things as known to commanding officers is not a very real one. The answers to the queries show that in some instances commanding officers view their power of arriving at the truth in this matter with a prudent scepticism, others, on the contrary, are confident in their knowledge and system. His Excellency believes that the former class is the one more likely to enlist concurrence according to all our knowledge and experience of Native character, and our proved inability to fathom the depths of the Native mind when there is any motive for concealment.

4. It may be remarked of the 12 regiments under consideration, that as yet the three first corps, or the late light cavalry, have not had time or occasion to incur debt, their horses and accoutrements having been presented to them by Government when they were recently converted from the regular footing.

5. The two corps of the Poona Horse, by far the oldest regiments of irregular cavalry in this Presidency, own to heavy debts. Their pay until lately was low, the country in which they lived being expensive in the matter of forage, &c. These debts are in course of reduction.

6. The Sind Horse own to no debt. If any corps should be without debt these should, as from the time of their being raised the sowars have received pay of Rs. 30 monthly, besides which Government have built lines and stables for them, and they live in a country proverbially cheap in the matter of forage. Nevertheless, considering the character of the Delhi and Rohilcund Mussulmans, the class generally furnishing the Sind horseman, it may be doubted whether they are so untrue to their habits previous to enlistment as to withstand the temptations of the bazaar, and a certain amount of debt in consequence. Assameese are sold in those regiments for what they will fetch. This again is a source of debt which, it is believed, is beyond control, notwithstanding the belief of any commanding officer to the contrary.

7. It will be observed that in the regiments of Maratta Horse, which, till recently, like the Poona Horse, were paid scantily, a certain amount of debt is owned to by commanding officers. These are not concealed debts, but are on account of arms, clothing, horses, &c. According to the manner in which a sowar is supplied, it is difficult to understand a regiment being altogether devoid of such debts, *e.g.*, a horse dies and a sowar receives a certain amount from the Horse Fund. Unless the silladar be a man of wealth, he must necessarily be put under stoppages until the difference of the value of his remount is defrayed. Such debt is perfectly legitimate, it being practised in all regular as well as irregular corps on the purchase of necessaries, &c.

8. But it is not the legitimate debts which originally gave rise to this correspondence. It is the secret and illegitimate indebtedness to sowars and others, at the root of which, in his Excellency's opinion, it is impossible to arrive, unless the practice of crying down credit, as in European corps, be introduced, and the sowar liberated from fear of arrest on account of debt so long as he is in the service, as originally recommended by Sir William Mansfield in my letter of the 26th June last.

9. With respect to the proposal of abolishing the system of bargeers altogether, his Excellency's opinion has been expressed in the negative, the reasons for which have been given in full in my letter of the 10th July last. The Commander-in-Chief has nothing to add to it, as he believes that such abolition would act very prejudicially on the consequence, and therefore the importance of the Native officers in the eyes of the men if the irregular cavalry be maintained according to the principle hitherto adopted, to which more particular reference will be made hereafter. It is understood that a silladar who owns four or five bargeerships is able to make his arrangements more easily regarding forage, and therefore does more justice to his horses than the one-horse silladar. On the other hand, this leads to other abuses which will be noticed in a succeeding paragraph.

10. The system upon which the regimental funds of irregular corps in this Presidency are established, was fully shown in a letter from Major Merewether, forwarded with my Report, No. 906, of the 20th February last, being a reply to a reference from the Government of India on this subject. Under this system the State has no liability beyond the pay, pensions, and provision of ammunition of irregular cavalry.

Each sowar pays Rupee 1 monthly.
10 per cent. is paid on the sale of Assamees.
A donation of Rs. 20 is paid on the transfer of an Assamee.
All fines are paid to the fund.

11. The rate of stoppage on account of horse fund, clothing, &c. &c., varies in the different regiments, but the Commander-in-Chief recommends that a stoppage of Rs. 1-8-0 monthly be authorised in G.G.O. as the minimum to be paid by such sowar on account of such fund, and that whenever a commanding officer may deem it necessary to exceed that rate, he should make a report to headquarters and obtain sanction. It is believed that with the fund at the above rate at their disposal, commanding officers could give such assistance to the sowars as would secure excellent remounts in every part of India, and provide the corps with tents or other equipments which may be deemed indispensably necessary.

12. The above remarks lead directly to the argument on which the principle of the so-called Silladar system rests. By the advocates of that system it is asserted that Government can maintain efficient and reliable cavalry, able to go anywhere and to do anything that can be done by Natives, at a less cost than in any other manner. It is argued that the natives of distinction and family, if allowed to enter such corps, bringing their own followers with them, would render the service highly popular throughout the country. Much reliance is placed on their alleged extreme mobility and readiness for action in consequence of the declared independence of irregular cavalry of the commissariat, and their contract with the State to provide themselves with horses, forage, arms, clothing, equipments, rations, and necessaries of every description in all circumstances.

13. It is undoubtedly true, that in many of our Indian campaigns, and more especially when the irregular cavalry are marching in provinces with which they are acquainted, they have shown themselves thus independent of assistance. By great management commanding officers have been able to provide fair horses at the expense of the sowars, and they have been in general clothed and armed in a creditable manner.

14. Complaints have, on the other hand, at times been made that on a campaign the irregular cavalry become inefficient, because their horses are starved and the men are without tents, &c. It is also asserted that the irregular cavalry are more ready plunderers on account of forage, &c., than is possible with regulars, as the latter is supplied by the commissariat. His Excellency is, however, convinced by personal observations, that the propensity to plunder among the troops is the same whether they are regular or irregular, and that its repression depends on the will of commanding officers only.

15.* A case of complaint occurred in the campaign conducted by Major-General Sir J. Michel, K.C.B., who made a formal report against the regiment of Southern Maratta Horse attached to his camp, on the ground of inefficiency. It is without doubt that the officer sent hastily in command of the party was inexperienced, and the commanding officer of the regiment to which the party belonged complained that he had no opportunity of giving him the necessary instructions, owing to the celerity with which the detachment was put in motion. Since then the pay of these horsemen has been raised. On inspecting these regiments, his Excellency did not discover that they were inefficient for a campaign. They show admirable training, and the horses and arms are in fair condition. The Southern Maratta Horse have no tents, and at this time his Excellency's escort, furnished from them, bivouacked either under the trees or in a village each night. The officers commanding 2nd and 3rd regiments, Southern Maratta Horse, seem to have an objection to put their men under stoppages to buy tents, as such a course had not been enforced under previous commanding officers, although they urgently impressed on the Commander-in-Chief their opinion of the necessity of the corps being so provided.

16. The opponents of the present system urge that it can only be tested on active service, and that no display in quarters is of any avail, forage and corn being then regularly provided without strain or difficulty; whereas, in the field, except in very favourable circumstances, the sowar is compelled by his own need to stint his horse of his fair ration at the time when, from increased exertion on the part of the animal, it should indeed be augmented.

17. It is evident that notwithstanding all that we are told of the efficiency and readiness to move of the irregular cavalry, the natural parsimony, or perhaps it may be styled the poverty, of the silladar is decidedly opposed to the interests of Government, and to the preservation of that mobility which depends on the outlay he makes on the forage, clothing, shoeing of his horse, as well as on his own necessities. What has been said about debt is doubtless true, and it is a principal cause of the parsimony and poverty which has been alluded to. But whatever is the cause there cannot be a doubt of the fact that a silladar after all is but a contractor to furnish and keep an armed mounted soldier for the State, and like all other contractors, he has only entered into the covenant in the hopes of profit to himself. It makes little difference to his part of the argument whether he be a one-horse silladar or entertains several bargeers. So impressed is he with the idea that he can make a good profit, that he pays a large sum for the assamee over and above the price of horse, arms, and accoutrements.

18. After thus analysing the assamee and the motives of the man becoming a silladar, it is clear that the State must lose in efficiency what, when represented in money, goes monthly into the pocket of the silladar. Thus it happens that the commanding officer cannot but have always to struggle against the personal interests of all the silladars in his regiment. Every Native

* See Compilation Service, No. 58 of 1859, G.O.

officer and non-commissioned officer has one or more Assamees, therefore the very authorities on which the commanding officer relies for discipline, and for maintaining efficiency in the matter of accoutrements, equipments, and the plentiful supply of forage, are all strongly interested in combining and in making such representations as may induce him to trust to measures, which, although contrary to his own views of efficiency, would tend to swell their profit or to save them from outlay. In Sir William Mansfield's opinion, whatever the pay given to the Silladar, the motive common to human nature must always be too strong, if we exclude any exceptional cases of extraordinary vigour of character like that displayed by the late General Jacob. In such a case a very absolute and despotic will is enforced, but it must, and with regard to justice should be most exceptional. If we are to believe in the merits of the system, we should not be guided by the exceptional case, and even then his Excellency has the strongest conviction that the power of deception and collusion amongst the men commanded cannot but often defeat the absolute and despotic will of the commander. It is unnecessary here to dilate on the danger of giving too free a rein generally to such absolute and despotic will on the part of the commander, however much we may desire and take measures to support his legitimate authority, as lately shown in the greater powers given to him by the new Articles of War.

19. From the foregoing remarks, his Excellency in Council will perceive that in Sir W. Mansfield's opinion there is a seriously weak point in what has been called the Silladar system. It is that point that has always made the Commander-in-Chief lukewarm in advocating an increase of pay when complaints have been made of the poverty of the silladars, and their inability to meet their engagements. His Excellency believes much of such increase of pay is looked on as downright profit by the holders of the Assamees, and that it will require extraordinary vigilance on the part of commanding officers to cause outlay on that of the silladars in proportion to the augmented rate of pay.

20. The question arises, therefore, whether the present system should be maintained, or whether attempt should not be made to mingle the two systems of regular and irregular cavalry, by which the money spent by the State should actually be all directed towards the efficiency of the soldier, his equipment, and his horse, while the character and attributes of the irregular cavalry soldier should remain as they are now?

21. More than one plan has been proposed. In the first place, to declare the sale of Assamees to be illegal, that is to say, that there should be no further property in the Silladaree than the horse, equipments, and arms of the mounted soldier, each Silladaree as it becomes vacant being given away under the patronage of the commanding officer without money consideration, except for the value of the horse, arms, and equipment, under the revision, if preferred, of the Commander-in-Chief, as in the case of the commissions of Native officers, such a course would give useful power and patronage to the commanding officer, to whom all the men of the regiment would be looking most anxiously for the exercise of it, while a very fertile source of debt would be done away with. This might have been generally done when the rates of pay were raised last year in all the regiments which benefited by them. It is difficult to see how it could be effected now with due regard to the question of actual property involved in the Assamee. It is understood that in the Punjab Irregular Force, Assamees are not saleable, and that the corps were raised on that condition.

22. A second course which has been proposed is, that the horse should not be the property of the individual Silladar but belong to the regiment generally, the owner of the Assamee being required to pay half the price of the remount on the horse becoming non-effective, the remaining value being paid out of the Horse Fund according to present practice. It is argued that if this were the case, and the men understood that the horses were general property, they would at once comprehend the necessity of securing all the horses in forage and clothing, in short that it would be the interests of each to look after the whole. There is doubtless much in the argument, but there is an important military reason in addition. At present, if a sowar falls sick his horse cannot be mounted by another man, or if the horse becomes lame or non-effective the dismounted sowar cannot be provided for amongst the other horses of the regiment; further a practice would be discontinued which it is believed exists in some regiments, to the prejudice of duty, viz., that on service a Native officer holding half-a-dozen Assamees uses his influence to prevent his bargeers being detached one from the other, so that extra duty is often thrown upon men without interest amongst the Native officers in the corps. It is also urged by some officers that the present system affords a premium on malingering, inasmuch as it being impossible to separate horse and sowar, it follows that the man whose horse is always in good condition is sure to be called on to do more duty than the skulker, or the man whose horse is not saved from lameness or want of condition. It may be answered to these allegations, that such irregularities will take place when there is no vigilance on the part of a commanding officer, and that if permitted they are sufficient for his own condemnation.

23. In the system which has just been sketched out there is no reason why the prohibition of selling the Assamees should be enforced, although it would doubtless be a great improvement on it if it could be done with regard to the question of property. In the same manner as regards the horses so the arms, accoutrements, and equipments. Huts and lines should be the property of the corps and not of the individual man; while the provision of the baggage ponies, and of the clothing and other necessities, should be thrown on the men themselves, the forage being provided under the orders of the commanding officer, who would have to make a monthly arrangement with owners of horses.

24. A third plan has been proposed which would have great charms for the regular cavalry officer, that being, that all the sowars of the regiment should be Government bargeers, the State paying to the commanding officer Rs. 30 a head per month, and for commissioned officers and non-commissioned officers in proportion, the commanding officer engaging to maintain the regi-

ment complete in equipments, horses, arms, in short, in everything required. It is asserted, and with reason, that the profits now accruing to the Silladar might thus all be added to the efficiency of the soldier and his horse, while such checks might be imposed of inspection and revision of accounts as to ward off the chance of maladministration on the part of commanding officers. This third scheme is more particularly illustrated in the enclosures from Captain Ashburner, commanding 3rd Regiment, Southern Maratta Horse.*

25. With respect to adopting any one of these schemes, it will have been gathered from the previous remarks that great care would have to be observed in interfering with the property of Assamees, as in every regiment of irregular cavalry in the service, excepting perhaps the Punjab Irregular Force, this property has always been bought and sold with the knowledge, consent, and sole orders of the commanding officer, and is treated as such in the estate of a deceased man. A mistake in this matter might be productive of ruinous, if not dangerous, consequences. If it were considered desirable to make the experiment proposed by Captain Ashburner, it would be far better to do so by the organisation of an entirely new corps. It is not to be expected, however, that the Government of India would consent to any such project at present, but there seems to be no reason why the experiment should not be gradually made, it being declared that in one or more given corps the Assamees should be bought up by Government at fixed rates on sowars becoming non-effective, the price of which would be gradually repaid to the State out of the profits estimated as likely to accrue by Captain Ashburner. A rate of Rs. 400, including horse and arms, would probably be ample, due notice being given in the regiment. All Assamees becoming void by confiscation on account of misconduct would besides fall into the hands of the commanding officer for the entertainment of Government bargeers, until the whole regiment had, in the course of time, been converted. The commanding officer would have to make the regular monthly subscription to the regimental horse fund, &c., and would receive the same assistance for a remount from the fund as any other Silladar.

96. It is unnecessary to go into any further detail unless the Commander-in-Chief should be desired to make the experiment, but he doubts not that a system of check and audit might be established by which the Government would be entirely saved from loss, and a commanding officer would not be able to take greater liberties with the funds at his disposal than any other public servant. It is probable that were Government inclined to make the trial, the most favourable field for it would be in the lately converted light cavalry corps.

27. In answer, finally, to the question put by the Government of India in Sir R. Birch's letter, No. 407, his Excellency would not have it understood from the foregoing remarks that he is an advocate for any sweeping changes. He has made an attempt to describe the conflicting opinions with which his inquiries and observations had made him acquainted, and he would be willing to superintend such an experiment as that just referred to. But, on the whole, he is satisfied with the working of the irregular cavalry system as it is at present comprehended by our own officers, by the classes from which our recruits are drawn, and by Native chiefs, to whom we have recourse for large and immediate assistance in the levying of men in times of difficulty and danger, as for instance in 1857-58. His Excellency believes that to make any radical changes in that system on the ground of securing greater regimental efficiency would be imprudent, if not worse, and that our service would lose in prestige and in the attachment of the men and Native officers greatly, more than we should profit by a reconstruction, which, while based on the straight lines of exact discipline and obligation to the State, should ignore regard for old customs and the last remains of old aristocratic feeling in the native ranks of the army. His Excellency, therefore, considers that the silladar system should be maintained, and whatever the inequalities or shortcomings of that system, to which attention has unsparingly been drawn in the foregoing pages, we should trust as heretofore to the vigilance and the character of commanding officers to meet and repair them to the best of their ability.

REPORT on the QUERIES propounded in Madras Adjutant-General's Confidential Letter, No. 801, dated 5th April 1875.

1. There appears nothing on record to show that difficulties were encountered in making the so-called conversion, and had any been experienced it is probable they would have been mentioned in Adjutant-General's letter to Government, No. 1679,* dated Poona, 14th October 1868, in reply to Government Resolution, No. 4259, of 19th August 1868, in which the Government of Madras inquired the exact process by which the regular regiments of Bombay Cavalry were converted into Silladar force.

1. Were any difficulties encountered in carrying out the conversion to irregulars of the old Bombay cavalry?

* Copy attached.

2. The experience of the new system tends to show that it is not so efficient as the old regular system. It was not possible to maintain the Silladar system in its integrity in Abyssinia. In that country, as before in Persia, the commissariat was obliged to undertake the supply of the Silladar cavalry as for the rest of the army, *vide* Adjutant-General's letter, No. 1,679, above quoted, and Sir W. Mansfield's opinion as set forth in paragraphs 17 to 19 of Adjutant-General's letter to Government, No. 8,754,† dated 21st December 1861.

2. Is the new system supposed to be a success both as regards efficiency and popularity with the men?

† Copy annexed.

The new system does not appear to be unpopular with the men.

* See Compilation, "Cavalry Irregular," No. 2 of 1861-62.

3. In the absence of any reports to the contrary the old soldiers appear to have taken kindly to the new organisation, and no fresh blood was introduced to make the new system work smoothly.

3. Did the old soldiers take kindly to the new organisation, or had fresh blood to be introduced in order that the new state of things might work smoothly?

4. The objections raised by officers were numerous. In the first place, they considered the Bombay regular cavalry had proved themselves most efficient in the field; that no irregular cavalry could ever equal them; and that the conversion was false economy, which would be exemplified on active service in a foreign country.*

4. What were the objections, if any, raised by officers or men to the change; and is the present system as congenial to the taste and habits of the men as was the old, formed on the European pattern?

*This was exemplified in Abyssinia, as previously shown.

Further, that the Silladar is merely a contractor to furnish and keep an armed mounted soldier for the State, and that he enters into the covenant in the hope of profit to himself, which in quarters is probably fulfilled, but in the field, when grain and forage frequently rise to famine prices, the Silladar is compelled by his own need to stint his horse of his fair ration, and both horse and rider become inefficient.† The men raised no objections to the change, and the present system appears, from the reports of some commanding officers, to be more congenial to the tastes and habits of the men than the old, and, as before remarked, the men have taken kindly to it.

†This has to a great extent been met by allowing compensation for dearth of grain and forage when the cost of feed exceeds Rs. 15 per mensem.

5. Assamees are sold by auction to the highest bidder. They have realized on an average during the last 3½ years, at Poona, only 395 rupees. A bargeer purchasing an Assamee has to buy, in addition, the arms, &c., which amounts to Rs. 46-5-0.

A silladar losing his horse from disease, or being cast, has it replaced by another horse from the fund, the silladar paying 40 rupees ready cash; if not able to do so, he pays 50 rupees in monthly instalments of 5 rupees in excess of his usual monthly subscription.

The expense of keeping a horse in Poona is as follows for a month of 30 days:—

	Rs.	A.	P.
Grain - - - - -	6	10	8
Grass, including grass-cutter - - - - -	7	3	3
Shoes and medicine - - - - -	0	4	0
Bhistee and mochee - - - - -	0	8	0
Syce - - - - -	3	0	0
Chunda fund - - - - -	2	0	0
Total - - - - -	19	9	11

COPY of a LETTER from the Adjutant-General, Bombay, to the Secretary to Government, Military Department, Bombay, No. 1679, dated 14th October 1868.

In reply to Government Resolution, No. 4259, of 19th August, in which the Government of Madras inquires the process by which the regular regiments of Bombay Cavalry were converted into Silladar Horse, I am directed to refer to the orders marginally noted, which show the process of conversion.

The provincial Commander-in-Chief observes, that the experience of the new system in this presidency tends to show that it is not so efficient as the old regular system; indeed, a little reflection on the subject must convince anyone that such a result is but natural, and he would invite attention to paragraphs 17 to 19 of letter No. 8,754, from the acting Adjutant-General of the Army to the Secretary to Government, Military Department, dated 21st December 1861.

General Gordon has had under his observation at Poona a regiment of Madras Cavalry under the regular system, and one of Bombay Cavalry (before and since the war) under the silladar system, and the comparison is much in favour of the former corps.

The provincial commander-in-chief observes that irregular bodies of horsemen may be suitable for the service of a country in a semi-civilized state, but as the civilization of a people progresses so must also advance the regularity of their military force.

All history shows this. The headquarter offices of this army have no means of comparing the expenses of the two systems, but the Controller could do so, and the provincial Commander-in-Chief would like to see such a statement before it is sent to Madras.

With regard to the last query by the Madras Government as to the Silladar system in the late expedition, I am directed to say that it was not possible to maintain the system in its integrity in Abyssinia.

In that country, as before in Persia, the commissariat were obliged to undertake the supply of the Silladar Cavalry as of the rest of the army, under the provisions of Government of India G.O., No. 1,104 of 1867.

Bombay G.G.O., No. 714, of 11th December 1867.

MADRAS CAVALRY.

1. As said before, the men who enter our service as cavalry soldiers have not the means of serving as silladars. Granted that Government make a present to them of horse, arms, and equipment to start with, how are these to be maintained when there are no funds? Government would have to do this, as now. How could the "Chundah" Fund be established by men

who live from hand to mouth? It is believed that this fund in Bengal irregular regiments was founded and is kept up by deposits of certain sums made by men on entering the service, and by contributions from their monthly pay. Many men no doubt had to borrow, and have to do so now, and are in debt, but however it may be, the cavalry recruits of Southern India have not the means of establishing such a fund, and consequently they cannot maintain themselves as silladars.

The state of officers in debt is an acknowledged terrible impediment to their efficiency, but a thousand times more so is it when Native soldiers are in debt to their Native officers and the regimental soucars. Must we not consider the idea of wiping out old scores as a powerful incentive to engender and sustain commotion? It may at once be concluded that if this conversion be effected Government will have to supply the funds to keep the system working, and after all we shall not have established the Silladar system, but only an approach to it, as at present in Bombay. Against the proposed conversion, and in favour of keeping as far as possible to the regimental system, I would emphatically urge the question of *discipline*. By this I do not simply mean the outward behaviour of the men and their respect for superior authority, but I refer especially to the state of readiness of a regiment to take the field, and the facility with which it can be worked in the different phases of a campaign. Where Native soldiers are under the direct control and influence of Native officers I cannot justly expect to find the state of discipline I consider indispensable in our regiments. Suppose that one or more Native officers are at variance with their British commanding officer, and their regiment is suddenly ordered to march, or to undertake some distasteful duty (probably putting the men to extra expense), might I not naturally expect the execution of my orders to be retarded, and perhaps my plans frustrated? It can scarcely be doubted that this fatal evil was fully recognised when the plan was formed of gradually improving the wild horsemen of past times into the present modern light cavalry. The famous success of the measure is well known. A return to the antiquated form would certainly be a strange and unaccountable act. Connected with this modern and regimental system (infantry as well as cavalry) there is one vital principle which seems to have been lost sight of; I allude to the supreme influence, from direct contact, which the British officers (captains of companies and troops, especially) exercised over their men when the former were in a due proportion to the latter. No one I fancy will contest that the success of our arms in this country has been due to this influence of the British officer on the one part, and to the confidence placed in him by the Native soldier on the other. But now it is unhappily pressed upon us to reverse all this, and we are in fact, with singular fatality, now engaged in transferring to the Native officers that direct imposing influence over the Sepoy which heretofore has been, and still ever should be, the attribute of the British officer. I deplore the measure, and I here, as Adjutant-General of this Army, record my conviction that it is both unwanted and unwise.

2. That a due proportion of cavalry to the other arms should be kept on foot, in any army deserving of the name, has been so widely proclaimed and acknowledged during the last few years, that there is no necessity of alluding to the arguments on the matter. I state, however, that though the tactical strength of cavalry is in its physical force, yet there are other very important matters in war besides charging the enemy, which fall to the lot of cavalry; hence, an

* Is it forgotten how bitterly the late Sir H. Havelock lamented his deficiency in cavalry? or how, later, General Douai did the same, when, with his *division*, sent on a most important mission to Wissembourg, he only knew of the whole 3rd German Army Corps being upon him from the reports of the villagers?

1 N. Cavalry - - to 19.3 N. Infantry.
1 (B. and N.) Cavalry to 15 (B. and N.) Infantry.

England	-	-	1	to	7
Prussia	-	-	1	to	7
France	-	-	1	to	7.5
Italy	-	-	1	to	11.

† In Italy the riflemen (Bersaglieri) (a distinct class) form one-sixth of the infantry, but in England they are only one-ninth as put down for an army corps.

army is not efficient which has not a cavalry in sufficient numbers to perform cavalry duties, duties which may bring about incalculable success or the reverse according as they are well or ill fulfilled.* This being well known, I ardently protest against the scheme by which our cavalry would be further reduced. Even if our four regiments are recruited up to 380 sabres each, we should then only have a proportion of 1 Native cavalry man to 19.3 Native infantry; or taking the proportion of British and Native cavalry to British and Native infantry, we get 1 cavalry soldier to 15 infantry, while in Europe I believe that the proportions stand as noted in the margin, and these we may well believe have not been arrived at without the most profound consideration.

As far as I can learn the Punjab Frontier Force has a proportion of 1 to 3, and the Hyderabad Contingent about the same, or perhaps greater.

If our cavalry be reduced to three regiments of 380 sabres each, we shall have a proportion of 1 cavalry soldier to 18.1 infantry. This, in a country like India, where climate, distances to be traversed, sparse population, importance of early intelligence, everything tells us that cavalry rather in exaggerated proportions should be maintained.

Last year when writing on this subject, I said that 10 officers per regiments were absolutely necessary for a cavalry regiment. This would give us but two executive officers per squadron, and little enough truly, seeing that four are not too much for a British squadron.

(Signed) R. C. STEWART, Brigadier-General,
Adjutant-General.

10th July 1875.

MINUTE by the Hon. W. ROBINSON, C.S.I.

I cordially endorse his Excellency the Commander-in-Chief's assurance, that whichever organisation of Native cavalry may be finally ordered by higher authority will be loyally carried out by this Government, and I share his anxiety that the existing sad condition of this branch of our military service may be shortly brought to an end at whatever cost.

2. I also most heartily support his opinion that the change from the *Regular* to the *Silladar* organisation for our Native cavalry is to be greatly deprecated.

3. I have, under peculiar circumstances, had some opportunities of studying the organisation, condition, and working of the *Silladar* system, and of learning much about it—as it presents itself in Mysore and the Hyderabad countries—in connexion with the management of the Kurnool Irregular Horse, which devolved on me for a couple of years, about 1859 to 1861, as inspector-general of police, and I venture to think that the *Silladar* is very inferior to the *Regular* organisation from an executive and disciplinary point of view. It is, I found, ill-suited to the existing circumstances and military races of this Presidency, and it seems to be scarcely suited to the exigencies of actual warfare as now carried on. I need scarcely call to mind that the Kurnool Irregular Horse were disbanded in a great measure because of anomalies inherent in the system, which depreciated most seriously their efficiency, discipline, and usefulness.

4. The obsolete *Silladar* system of South India has always appeared to my limited experience and humble judgment to have been a haphazard, ill-regulated Native institution, based perhaps on a clannish condition of military races which no longer exists in this Presidency, and if it do exist, had better die out. The *Silladar* organisation has appeared to me to be the outcrop of crude and uncertain political conditions—when deficient treasuries rendered efficient equipment and civilised commissariat arrangements impossible, the result of a low state of military science, and characteristic of lawless and marauding warfare. So far then as my humble judgment goes, guided in part, no doubt, by my observation of the decayed and restricted (perhaps unmanned) forms of it which survive in South India (including the Kurnool parody above alluded to), I hold that the early builders of our military ascendancy in this Presidency did well to let this Native system pass away with the political conditions which had probably called it into existence, and I strongly deprecate its revival amongst troops who have enjoyed a more scientific and civilised organisation for three quarters of a century or more.

5. The proposed change is not coveted by the men whom it is desired to make the subjects of it, either for themselves or for their descendants; the system is certainly unsuited to their circumstances of poverty, and must be attended with cares and claims on him which the Native trooper of Madras is not likely to fulfil except under great pressure. The change is deprecated by the ablest officers of this branch of the service, and no wonder, where discipline meets so many drawbacks. The change is, in fact, hailed by none as an assured improvement. Under these circumstances is it desirable to force a change?

6. I have nothing before me to show the relative cost of the two systems. I doubt whether the saving to be effected by the change is not exaggerated; but admitting that it may be considerable, it does not follow that a cheap cavalry is a reliable and useful arm. I believe that the experience of scientific warfare is the reverse. The system proposed has apparently invariably proved, as it naturally must, a failure on foreign service for which all Madras troops are enlisted,

* N.B.—Our experience of the Kurnool Horse was so far as independence of the commissariat and equipment, &c. is concerned. While on home service it must be difficult to restrain the temptation to maraud,* when in the field, under an organisation and system of supply of the kind named.

7. I do not think that the testimony from Bombay, where the introduction of such a change had greater facilities than here, and where irregular mounted corps were in existence beforehand, is calculated to encourage acceptance of the proposed change without fuller experience, nor do I think that by following the example set in Bombay we could really resuscitate in spirit or restore the necessary conditions and circumstances of the old Native institution within this Presidency.

8. On the whole I would support his Excellency the Commander-in-Chief's view, and earnestly deprecate the meditated change to another inferior organisation. I would urge that this arm of the service be recruited at once up to the sanctioned strength, and continue to be officered by a proper complement of European officers.

30th June 1875.

W. ROBINSON.

MINUTE by the HON. R. S. ELLIS, C.B.

So far as I am able to form an opinion, the time has gone by, in the greater part of India, when native gentlemen of high rank, or military adventurers of reputation, brought into the service of the State bodies of armed and mounted followers, for whose efficiency, both in quarters and in the field, they were responsible. In the irregular troopers of the present day we no longer find that attachment of feudal retainers to their chieftains which contributed so much to the reputation of the old irregular cavalry. So far from this, the *Silladar* of the present time has been described by high military authority as being but a contractor to furnish and keep an armed mounted soldier for the State, open to the same temptations of gain to the detriment of the service as all other contractors. This change would, in itself, seem a strong reason against maintaining a system which has now lost its best and most characteristic elements.

2. Again, another great advantage supposed to belong to the *Silladaree* system was its extreme mobility, and its independence in time of active service of the commissariat, but the latest experience of irregular cavalry on foreign service would seem to show that it had no longer this merit of independence. From these papers it appears also that when Native cavalry regiments on the regular system are seen side by side with irregular mounted corps, the preference is given by competent and impartial observers to the regulars.

3. It would therefore seem that the sole advantage possessed by the irregular system is its supposed comparative cheapness. Of this I am unable to form an opinion from the papers in

circulation, but I trust that this sole advantage will not unduly affect a decision on which such important results depend, and that thorough efficiency will not be sacrificed to doubtful economy.

4. Whatever system is finally adopted must, I think, be accepted by all the armies of India, and I confess, I can see no reason why a regular system of cavalry should be retained in the Madras army only. The decision will, I trust, give all India a thoroughly efficient Native cavalry, and if the form adopted is that of irregulars, I am confident that we shall not fail in this Presidency to furnish as good irregular troopers as those from other parts of India.

5. In Madras, as in Bombay, our cavalry officers and troopers earnestly wish to retain the system under which they have earned the reputation of thoroughly efficient soldiers, but both officers and men will gladly accept any system which will restore their regiments to their full strength. I trust that a settlement of the question will no longer be delayed, and that the Madras army will not remain, as at present, with its cavalry curtailed in number and depressed in spirit.

1st July 1875.

R. S. ELLIS.

MINUTE by the Hon. W. HUDLESTON.

There seems to me to be no room for two opinions as to the inexpediency of the proposed conversion of our Madras Regular Cavalry into a body of Silladar Horse.

His Excellency the Commander-in-Chief is strongly opposed to it.

All the experienced commandants of our cavalry whom he has consulted are unanimous in condemning it.

The feeling of the men themselves whom it is proposed to transmute, so far as they have been sounded, is most antagonistic to it. They would view the change with dislike, and with a sense of being disgraced by being degraded to a lower level of organisation, and with a strong feeling of distrust as to the motives of the Government which exposed them to this undeserved opprobrium.

All the traditions of the class from which we recruit our cavalry are adverse to it. There is no memory among them of a Madras cavalry on the Silladari system. And it is to be remembered that the traditions of English government and administration stretch back farther in this Presidency than almost anywhere else in India.

The experimental conversion, when it has been tried, has evidently been anything but a success. Sir W. Mansfield's expression of approval as Commander-in-Chief of the Bombay Army is most guarded, and it is quite evident that evils are anticipated in the future which there has not yet been time to develop.

2. That the organisation is itself of inferior order there is no room to doubt.

The superiority of the Madras Regular Cavalry over the converted Bombay Irregulars is decidedly expressed by the Bombay Commander-in-Chief.

3. It has proved impossible to maintain the Silladar system in its integrity on foreign service, and these irregulars have had to be rationed, and their horses fed, by the commissariat, as all the regular troops. Even the advocates of the system admit the inability of the men to provide themselves with camp equipage for the field. Chronic and heavy indebtedness, and a consequent liability to fail in effectiveness on emergency, are evidently dreaded by those who have come to rely on the system.

I can see no redeeming point in it.

4. The ideal of the system is when a man of wealth and old descent and family influence leads his retainers to our standard. We have not the material to supply this form of force.

5. Then comes the stage where wealth and consequent influence of another kind enable a man of enterprise and soldierly aspirations to attain a position of some eminence in the force by providing a certain number of troopers with horses and accoutrements.

6. The next stage is one which has evidently been in some measure attained, when the Silladar degenerates into a mere mercenary contractor to provide men and horses, &c., and whose object is to make what profit he can out of the transaction, without regard to more than surface efficiency so as to pass muster in garrison or cantonment.

7. A principal objection which always suggested itself to me against the adoption of the system on our side, was the certainty that the men must speedily become encumbered with debt and practically inefficient in consequence.

I have been much struck with the evident apprehension of the existence of this defect which is manifested where the system has been adopted. Its non-existence, even when denied, is evidently not credited. I do not see how it can possibly be avoided. Evidently nothing but the fact that the Government made over to the men arms, horses, and accoutrements in free gift has saved the converted Bombay cavalry from already exhibiting this defect, and as evidently its development is only deferred.

I feel quite certain that on our side it would speedily ensue on the change.

8. Then what have we to gain by the change?

The superiority of our present organisation is unquestioned. I am quite certain that on the two or three occasions when any dissatisfaction has arisen with the conduct of our Madras troops, we ourselves have been to blame and not the men.

9. It is a very significant fact that in the Nizam's territory, where is the most efficient body of irregulars of which we have much cognizance, the very able minister makes no effort to

extend the organisation, but devotes his attention to raising a regular force of horse and foot, and attracts to it the disciplined men whom we disband from our own army.

10. Were the conversion made on our side we might doubtless attract more recruits for the irregulars from Hyderabad than we should readily find in our own territory, a result which would be politically most undesirable. I see it has been suggested by one advocate of the Silladar system that the Madras force might be leavened or more with Punjab men and others from the northern provinces where the system prevails. I can scarcely conceive a more objectionable method of occupying a country, unless it were an object to dragoon the inhabitants into submission, and to ensure antipathy between them and the Government troops.

11. The only advantages which seem to be suggested to us as attaching to the proposed conversion are comparative inexpensiveness and uniformity of system.

12. Economy coupled with inefficiency is about the dearest bargain a State can possibly effect.

13. There is nothing to lead us to suppose that economy with efficiency has been attained by the conversion where it has been carried out. On the contrary, the evidence goes to show that either the saving must be merely apparent, and that the State will be compelled to step in again and provide the funds needed to secure efficiency; or that the force must become inefficient.

I feel satisfied that the same result would be inevitable on our side.

14. As to uniformity, I confess that I cannot see so much advantage in it that efficiency should be risked, if haply it may be attained. In Northern India there was no question of conversion. The regular cavalry had vanished. It was a comparatively recent creation out of irregular elements. All the circumstances of the country were and are favourable to the levy and improvement of an irregular force. The materials for raising cavalry on the Silladar system are present in abundance, and indeed it is a political object to attract them to our standard.

15. With us the very opposite is the case. We have at least the nucleus of a Regular Cavalry force, which, though now unfortunately but a remnant of a distinguished body of men, still extorts admiration and approval from the most competent judges when it comes under review. The men are proud of its traditions. Their families are eager to enlist in it—indeed it is the one respectable career in life for which they can hope, and in my opinion it is politically important not to close it to them. The Irregular system is a thing of which they know little and think less. They consider it, and justly, as an inferior organisation to what they have known all their lives, and to what their fathers before them were attached. The Silladari system in its perfection they know they cannot attain to, and be it said—could we attain to it—we should but have taught the people how most readily to raise forces against ourselves in case of disaffection. If we force upon them the alternative of enlisting under the so-called Silladar system, or standing aloof and abandoning all hope of the one career in life which had attraction for them, we shall doubtless obtain men, but they will not be recruits such as we attract to the Regular Cavalry, full of hope and free from care, looking to their regiment as an hereditary and honoured home, and to the Government as a protecting lord entitled to their willing service. We shall get men with the sure prospect of heavy debt before them (if not already heavily encumbered), as the inevitable condition of a military career, with little hope in the future of freedom from this burden, and with the depressing sense of becoming the hirelings of a soucar whose profit can only be secured by lessening their efficiency.

16. I confess to feeling as strong an antipathy to the proposed change as it is decorous to express in an official paper.

17. Having said so much, I need scarcely add that I should most unwillingly concur in adopting the change. But the expression of a strong conviction of the unwisdom and impolicy of the measure is quite compatible with the desire and intention loyally to make the best of the course which superior authorities may decide on adopting, and I am free to confess that the evils I cannot but anticipate from the introduction of the Silladari system here are scarcely, if at all, greater than those which are imminent from allowing our Regular Cavalry to sink into a skeleton force of superannuated veterans. The present position of affairs is most distressing, and replete with evil and danger. We are risking alienating the attachment of our troops, destroying their self-respect, evoking the contempt of those ill-affected to Government for the force we profess to maintain, and gaining no one advantage whatever.

8th July 1875.

W. HUDLESTON.

MINUTE by HIS EXCELLENCY the COMMANDER-IN-CHIEF.

The Madras Cavalry.

The question immediately before us is, whether the Madras Cavalry should be retained as Regulars and maintained on its present organisation, or converted into Irregulars and reorganised on the Silladar system. On this point I am glad to recognise a singular unanimity of opinion in my honourable colleagues, and complete concurrence in the views I have put forward in the Adjutant-General's letter of the 25th June. They are the result of careful and anxious thought, and I have but little to add to them.

2. I concur with the Honorable W. Hudleston in considering that uniformity in organisation in the cavalry is by no means necessary in this instance, nor is it desirable as a general principle to seek to establish uniformity between the three armies; rather would I foster the little divergences which the varied circumstances of place and race may have introduced into each, and which have been maintained as suitable, than to introduce a dead level in our military system. This desire for uniformity has in my mind been one of the banes of the services in recent years. I assert again that the more distinct the three armies are kept the one from the other, the better for the empire.

3. I had intended observing on the danger of maintaining a body of troops heavily burdened with debt, but Mr. Hudleston has so fully occupied the ground that I have only to record my entire concurrence in his views. I would merely remark, that the incidence of debt would be certain in the event of one of the impecunious men with whom we have to deal losing the horse, which we assume would be presented to him by Government. Where is he to find the 40 rupees with which he would have to supplement the grant from the Chunda Fund.

4. There is one point in connexion with the reorganisation of the cavalry to which no allusion has been made, but which is of vast importance, viz., the strength at which it is to be maintained.

5. It has always been assumed that when the conversion or reorganisation shall take place, the cavalry is to be reduced from four to three regiments, the strength of each to be at, say, 380 sabres. I protest against this arrangement as providing a totally insufficient force of cavalry for this army. In European warfare it is established that cavalry should be as 1 to 7 of infantry. Is there anything in the nature of this country, or of our possible enemies in or about it, to justify our lowering the proportion of cavalry to the rest of our force? Why our four regiments at 380 sabres each give us a mere skeleton, say 1 to 18, on which to expand in case of war.

6. I would draw attention to the fact that there are now four military districts in this Presidency in which there is not a single cavalry soldier, and in which as a consequence the three arms cannot be worked together. This cannot fail to affect injuriously the working and efficiency of the troops and the training of superior officers. This is a very serious matter, especially when we consider the time regiments remain in each station,—European infantry three years, Native infantry five years. It thus may happen to a corps that it shall not be quartered with a cavalry regiment for a space of ten years, a period in which a man may well forget the nature of cavalry operations altogether.

7. We have recently had to consider the possibility of preparing a force for actual war. The provision of Native cavalry sufficient for orderly and escort duties is by no means an easy matter. I would therefore earnestly press on Government the necessity of providing such a force of cavalry for this Presidency as would enable us to place a force in the field with a due proportion of that arm attached to it. It is trite to remark that cavalry soldiers are not made in a day.

9th July 1875.

FRED. P. HAINES.

From Colonel T. GILLILAN, Controller of Military Accounts, to Colonel A. C. SILVER, Secretary to Government, Military Department.—Dated Fort Saint George, 3rd July 1875, D.

In reply to your telegram of yesterday's date, I have the honour to observe that some time ago I had prepared in this office statements of the expenditure of a regiment of each arm of the service (European and Native), with the intention of obtaining similar statements from the Controllers of the other Presidencies, in view to instituting a comparison between them; I regret to say I have not yet obtained the latter, but I am thus enabled to send you at once a statement under various heads of the expenditure of a Madras Cavalry corps. I think it advisable to forward the statement complete, as you can readily deduct such items as may not be necessary for your purpose.

2. I regret I have not the means of giving an equally complete statement of the expenditure of a Bengal Irregular Corps, but that herewith sent is compiled from the Budget estimate, and must be regarded as an approximate calculation.

3. I have not included "ordnance charges," as it is not quite understood what is meant, but they may be assumed as equal in both.

STATEMENT of the ESTIMATED Cost of a Regiment of Bengal Irregular Cavalry, compared with that of a Regiment of Madras Native Cavalry.

No.	Bengal Irregular Cavalry.	Rate of Pay per Mensm.	Total Pay per Mensm.	Total Pay per Annum.	No.	Madras Native Cavalry.	Rate of Pay per Mensm.	Total Pay per Mensm.	Total Pay per Annum.
1	Commandant	RS. A. P.	RS. A. P.	RS. A. P.	1	Commandant	RS. A. P.	RS. A. P.	RS. A. P.
1	2nd in Command and Squadron Officer.	—	827 14 0	827 14 0	1	2nd in Command and Squadron Officer.	—	827 14 0	827 14 0
1	2nd Squadron Officer	—	640 14 6	640 14 6	1	2nd Squadron Officer	—	640 14 6	640 14 6
1	3rd do.	—	374 1 0	374 1 0	1	3rd do.	—	374 1 0	374 1 0
1	Adjutant	—	374 1 0	374 1 0	1	Adjutant	—	374 1 0	374 1 0
1	Squadron Subaltern	—	374 1 0	374 1 0	1	Squadron Subaltern	—	374 1 0	374 1 0
1	Do.	—	225 12 0	225 12 0	1	Do.	—	225 12 0	225 12 0
1	Medical Officer	—	800 0 0	800 0 0	1	Medical Officer	—	800 0 0	800 0 0
1		—			1	Veterinary Surgeon	—	377 8 0	377 8 0
1		—			1	Riding Master	—	272 0 0	272 0 0
				53,335 2 0					61,129 2 0
1	Ressaldar, 1st class	—	300 0 0	300 0 0	2	Subadars, 1st class	119 0 0	238 0 0	238 0 0
1	Do. 2nd class	—	250 0 0	250 0 0	2	Do. 2nd class	101 8 0	203 0 0	203 0 0
1	Do. 3rd class	—	200 0 0	200 0 0	2	Do. 3rd class	91 0 0	182 0 0	182 0 0
1	Ressaldar, 1st class	—	150 0 0	150 0 0	3	Jemadars	40 0 0	120 0 0	120 0 0
1	Do. 2nd class	—	135 0 0	135 0 0	3	Do.	32 0 0	96 0 0	96 0 0
1	Do. 3rd class	—	120 0 0	120 0 0	31	Havildars	20 0 0	620 0 0	620 0 0
1	Woodie-Major	—	150 0 0	150 0 0	24	Naigues	16 0 0	384 0 0	384 0 0
2	Jemadars, 1st class	80 0 0	160 0 0	160 0 0	7	Trumpeters	16 0 0	112 0 0	112 0 0
2	Do. 2nd class	70 0 0	140 0 0	140 0 0	6	Farriers, 1st class	18 13 10	113 3 0	113 3 0
2	Do. 3rd class	60 0 0	120 0 0	120 0 0	7	Do. 2nd class	16 10 4	116 8 4	116 8 4
52	Duffadars	38 0 0	1,976 0 0	1,976 0 0	300	Privates	9 0 0	2,700 0 0	2,700 0 0
1	Farrier-Major	—	38 0 0	38 0 0	40	Recruit and Pension Boys	3 8 0	140 0 0	140 0 0
1	Salootrie	—	38 0 0	38 0 0					
6	Trumpeters	34 0 0	204 0 0	204 0 0					
377	Sowars	27 0 0	10,179 0 0	10,179 0 0					
1	Assistant Salootrie	—	27 0 0	27 0 0					
6	Farriers	27 0 0	162 0 0	162 0 0					
				1,72,188 0 0					60,296 8 0
	Command, Staff and Horse Allowances.					Command, Staff and Horse Allowances.			
	Commandant	—	700 0 0	700 0 0		Commandant	—	700 0 0	700 0 0
	2nd in Command and Squadron Officer.	—	300 0 0	300 0 0		2nd in Command and Squadron Officer.	—	300 0 0	300 0 0

No.	Bengal Irregular Cavalry.	Rate of Pay per Mensm.	Total Pay per Mensm.	Total Pay per Annum.	No.	Madras Native Cavalry.	Rate of Pay per Mensm.	Total Pay per Mensm.	Total Pay per Annum.
	<i>Command, Staff, and Horse Allowances—cont.</i>	RS. A. P.	RS. A. P.	RS. A. P.		<i>Command, Staff and Horse Allowances—cont.</i>	RS. A. P.	RS. A. P.	RS. A. P.
	2nd Squadron Officer	—	210 0 0			Senior Squadron Officer	—	210 0 0	
	3rd do.	—	180 0 0			Junior Squadron Officer	—	180 0 0	
	Adjutant	—	250 0 0			Adjutant	—	250 0 0	
	Do. for Office	—	50 0 0			Do. for Office	—	50 0 0	
	Squadron Subalterns	150 0 0	300 0 0			Squadron Subalterns	150 0 0	300 0 0	
	Medical Officer's Horse Allowance	—	60 0 0			Medical Officer's Horse Allowance	—	60 0 0	
	Trumpet-Major	—	5 0 0			Subadar-Major	—	25 0 0	
	Kote Duffadars	9 0 0	54 0 0			Regimental Havildar-Major	—	10 0 0	
	Pay do.	6 0 0	36 0 0			Trumpet-Major	—	14 0 0	
	Mess Allowance	—	100 0 0			Farrier-Major	—	21 0 0	
						Native Adjutant	—	17 8 0	
						Drill Havildar	—	10 8 0	
						Drill Naigue	—	7 0 0	
						Troop Havildar-Majors	2 0 0	12 0 0	
						Orderly Havildars	1 13 10	11 3 0	
						Rough Riders, 1st class	5 4 0	31 8 0	
						Do. 2nd class	3 8 0	21 0 0	
						Mess Allowance	—	100 0 0	
				26,940 0 0					27,968 4 0
	<i>Educational Establishment.</i>					<i>Educational Establishment.</i>			
1	Schoolmaster	—	12 0 0		1	Schoolmaster	—	12 0 0	
1	Do.	—	7 0 0		1	Do.	—	7 0 0	
	Allowance for School Shed	—	5 0 0			Allowance to Pupil Teachers	2 0 0	4 0 0	
	Do. for School Books and Stationery.	—	15 0 0			Do. for Pupil Schools	10 0 0	10 0 0	
								33 0 0	
								396 0 0	
								170 0 0	
				468 0 0		Annual Allowance for School Books and Stationery.	—		566 0 0

STATEMENT of the ESTIMATED Cost of a Regiment of Bengal Irregular Cavalry, compared with that of a Regiment of Madras Native Cavalry—cont.

No.	Bengal Irregular Cavalry.	Rate of Pay per Mensen.	Total Pay per Mensen.	Total Pay per Annum.	No.	Madras Native Cavalry.	Rate of Pay per Mensen.	Total Pay per Mensen.	Total Pay per Annum.
	<i>Subordinate Medical and Fixed Hospital Establishment.</i>	RS. A. P.	RS. A. P.	RS. A. P.		<i>Subordinate Medical Establishment.</i>	RS. A. P.	RS. A. P.	RS. A. P.
1	Hospital Assistant, 2nd class	—	40 0 0		1	Hospital Assistant, 2nd class	—	40 0 0	
1	Do.	—	25 0 0		1	Do.	—	25 0 0	
1	Shop Coolie	—	5 0 0		2	Veterinary Pupils	14 0 0	28 0 0	
1	Mate Bearer	—	5 0 0		2	Toties	7 0 0	14 0 0	
3	Bearers	4 0 0	12 0 0						
1	Bheestie	—	5 0 0						
1	Sweeper	—	6 0 0						
	<i>Native Followers.</i>			1,176 0 0		<i>Native Followers.</i>			1,284 0 0
2	Lascars	5 0 0	10 0 0		6	Jemadar Syces	8 12 0	52 8 0	
6	Bheesties	4 8 0	27 0 0		166	Syces	5 4 0	871 8 0	
1	Chowdry	—	11 0 0		391	Grass-cutters	4 0 0	1,564 0 0	
1	Mustuddy	—	5 0 0			<i>Quartermaster's Establishment.</i>			
2	Weighmen	4 0 0	8 0 0						
					1	Chowdry	—	14 0 0	
					6	Puckallies	10 11 10	64 7 0	
					1	2nd Tindal	—	7 0 0	
					6	Lascars	6 5 4	38 0 0	
					2	Peons	6 0 0	12 0 0	
	<i>Contract Allowances.</i>			732 0 0		<i>Contract Allowances.</i>			31,481 4 0
	Forge Allowance	—	60 0 0			Allowance for Squadron Officers	43 0 0	129 0 0	
	Allowance to Squadron Officers	30 0 0	90 0 0			Do. for Squadron Subaltern	—	30 0 0	
	Do. to Squadron Subalterns	—	30 0 0			for Writer and Stationary.	—	120 0 0	
	for Writer and Stationary.	—	—			Do. for Head and Heel Ropes	2 0 0	782 0 0	
						Do. for Gram Pots	20 0 0	120 0 0	
						Do. for repair of Butts and Targets.	—	4 0 0	
				2,160 0 0					12,780 0 0

No.	Bengal Irregular Cavalry.	Total Pay per Annum.	No.	Madras Native Cavalry.	Total Pay per Annum.
		Rs. A. P.			Rs. A. P.
		2,56,999 2 0			1,95,505 2 0

Organisation.—Native Army.

FROM Colonel H. K. Burne, C.B., Secretary to the Government of India, Military Department, to the Secretary to Government, Fort St. George, Military Department (No. 162A, ^{Organization} Native Army, dated Fort William, the 3rd March 1876).

Having reference to the very large number of men now wanting to complete in the four regiments of Madras Light Cavalry, and also to the entire absence of young soldiers in that branch of the army, owing to the suspension of recruiting for several years past, I am directed to request you to inform his Grace the Governor in Council, that the Governor General in Council in anticipation of the sanction of Her Majesty's Government authorises recruiting being recommenced in these regiments.

2. I am to suggest that the large number of vacancies now existing should only be filled up gradually, and as horses are available, by the enlistment of thoroughly eligible recruits, and it must be a condition of enlistment with each recruit that he takes service subject to any changes that may be ordered by Her Majesty's Government in the system or organisation of the Madras Cavalry.

3. No more recruits are to be enlisted than will suffice to complete the regiments to the old establishment of 300 privates each, including the quota allowed for the body-guard of his Excellency the Governor, but as the enlistments will be gradual, it will no doubt be some time before this establishment is complete.

Exd. J. Kennedy.

No. 1.

No. 187 of 1876.

Military Department.

To the Most Honorable the Marquis of Salisbury, Her Majesty's Secretary of State for India.

MY LORD MARQUIS,

WITH reference to your Lordship's telegram of the 13th instant, we beg to enclose two copies of a memorandum by his Excellency Lord Napier of Magdala, dated the 28th October 1875, commenting on the opinions of the Madras and Bombay authorities on points in connexion with the organisation of the Native Army in India.

We have, &c.

(Signed) LYTTON.

F. P. HAINES.

H. W. NORMAN.

A. HOBHOUSE.

E. C. BAYLEY.

W. MUIR.

A. J. ARBUTHNOT.

A. CLARKE.

Simla, the 17th July 1876.

REPLIES from the COMMANDER-IN-CHIEF,
MADRAS.

Sir F. Haines considers the mode of supply of young officers from British regiments a failure, as they do not come forward in sufficient numbers to meet the demands of the Madras army, and the British regiments are injured by their removal.

In the Bengal Presidency the supply has been at times in excess of the demand. Owing to exceptional causes, a suspension, and then a sudden increase to the demand, there is at this moment a deficiency of recorded candidates, but I believe that will be remedied as soon as the demand is known.

It is believed that the inconvenience to the British regiments may be removed by an equal distribution of those candidates who may be assumed as probable applicants for the Staff Corps, among the British regiments stationed in India.

This subject is discussed in my note, dated Simla, October 1875.

The falling off in the demand for the Madras Staff Corps may be fully accounted for by the shadow of impending reduction of the Madras Army, which has been threatened for some years,

and still more by the slowness of promotion caused by the actual reductions of former years and the diminution of retirements.

A service that has commandants of 35 years, 2nd in command of 32 years, wing officers of 27 years, and wing subalterns of 19 and 20 years, can offer very little attraction to young men in a British regiment, especially when the tone of the officers of the Madras Native army must take its colouring from this circumstance. The remedy is to be found in effective measures for providing for the retirement of the old officers, thus producing a fair state of promotion ; and also in a definite settlement of the question of the organisation.

Sir F. Haines objects to any officers being taken from the army for civil employ, but would not entirely close it.

If permitted, it should involve their ceasing to have any claims to return to military duty.

Sir F. Haines considers that the number of officers is insufficient both for peace or war, and recommends a scale of officers which would consist of—

- 1 lieutenant-colonel.
- 1 major.
- 4 captains.
- 6 lieutenants.
- 4 sub-lieutenants.

Total - 16

Of these, if three are staff, and five absent on sick or other leave, there would remain six company officers, and the regiment should be composed of six companies of 100 men each.

The Native officers have been to a certain extent improved, and further improvement may be expected ; but under the most favourable circumstances they can never be expected to be found qualified to command troops and companies so as to dispense with the British officers.

2. The circumstances of India still require military men in certain civil and political situations, and probably will continue to require them.

The present organisation looks to these officers as a reserve in case of emergency. The supply for civil miscellaneous duties cannot therefore be cut off, but it should be so regulated as to cause the smallest amount of injury or inconvenience to the Native regiments.

3. This proposal for the establishment of officers is to provide always six company officers, and is connected with the formation of the regiment into six companies.

This number of 16 officers, or two-thirds of the old complement, is an intermediate measure between the old regular complement and the present one. But it is doubtful whether it would always secure an officer with each company, and the Native officers, not being taught and trained to command, their companies could not be expected to do so.

The formation of the regiment in six companies would be in so far less convenient than the present regiment of eight companies, that it would not admit of expansion without making unwieldy companies, or requiring the formation of new companies, for which the machinery of native officers and non-commissioned officers would not be ready.

The present organisation of eight companies admits of a regiment being raised to 800 men, by the simple addition of 25 men per company.

The measure proposed by Sir F. Haines would entail the expense of more than double the present complement of officers, and the question of the allowances would present difficulties. If the allowances were to be on the same scale as at present, the expense of the 16 officers would be very great, while the reason for the increase over the former allowances, that of a more responsible charge, would cease.

4. This is the main point of objection. In the absence of anything to show that the material has had a fair trial, that Native officers of the Madras Army have been carefully selected for promotion, have been instructed by competent British officers, and have been made to exercise the responsibility which devolves upon a troop or company commander, the only answer is, that it has been shown by the statements relating to the Bengal and Bombay armies, that Hindustanis of all classes have been capable of exhibiting the qualities which the Madras soldiers are represented as incapable of attaining ; and if we consider also the performances of soldiers of Southern India in former days, there is, I believe, every reason to hope that the Native officer of the Madras army, under proper selection and training, may be able to perform the limited part required of him as a troop or company leader.

It will be remembered that he will have the support and encouragement of his wing officer and wing subaltern, besides that of the staff of the regiment.

REPLIES from the COMMANDER-IN-CHIEF,
BOMBAY.

Sir Charles Staveley considers that the system of supplying officers from British regiments for the Staff Corps has until lately supplied a superior body of officers, but hears that they do not settle down to their regiments, but have a hankering after civil employ.

That officers could not be advanced in the same regiments without hardship to the claims of other officers who may be temporarily without a permanent regimental position, especially officers who have been selected for staff employ, and have fulfilled their term of five years.

The system in the Bombay Army for the last three or four years has been seniority combined with fitness. This adapts itself readily to a service that has hitherto been a strict seniority service, and, as the returns testify, the general idea that officers are too often changed about from regiment to regiment is fallacious.

1. This is a more favourable opinion than that of Sir F. Haines; the question has been fully discussed in the papers relating to the Bengal Army.

2. This question has also been discussed in the Bengal papers. The measure proposed by the Adjutant-General of Bombay of forming battalion regiments would not in itself remedy the irregularities of promotion. The number of officers in the battalion regiments is about the same as in the old regular regiments of the army, in which there were often great irregularities of promotion.

3. The claims of officers unprovided with regimental positions must be considered, but they should not be considered at the expense of the claims of regimental officers, the efficiency and contentment of regiments, and the principles which are necessary for the government of the Native army, namely, to preserve the connexion between the Native soldier and his European officer.

4. An officer who has been absent on staff employ for 10 years can scarcely have any knowledge of the men of his regiment, and can hardly return to it without not only disheartening the officer who for so many years has been filling his place, but those in the grades below him in succession. Further, he also has fallen out of practice in regimental duty.

5. I may give a few instances out of many. A Major, who had been in the police, returned to his regiment for the Punjab campaign. In the action of Chillianwala it was found that the enemy had penetrated to the rear of the regiment. The Major, being in command of the regiment, ordered it to "change front to the rear, on the centre," a complicated movement which would have led to the destruction of the regiment if charged during the operation. Fortunately the Adjutant remonstrated, and the Brigadier ordered the regiment to turn to the "right about," and immediately charge the enemy. In another instance the officer had been for very many years the popular postmaster of a central station. He rejoined his regiment about the time of the annexation of Scinde. His regiment was ordered there. His health was good enough to enable him to sit in a quiet cantonment, but active service was impossible. He immediately obtained leave on medical certificate. At this time some regiments refused to go to Scinde, others mutinied. The sepoy of this regiment, which was fortunately a very good one, merely said, "How are we to go if the Colonel Sahib does not come with us?"

6. An officer from a civil department joined to take command of his regiment in Affghanistan. On the first occasion of his meeting the enemy he was urged to charge. He had no want of personal courage, but was irresolute, not knowing what to do. At length the enemy got into a position above him and prepared to charge; he then began to form line in order to charge up-hill, but the Affghans charged down on him and swept away his regiment with very considerable loss. Two of these instances have been related by officers present, and the third I was personally cognizant of.

7. One officer returned from police employ, having groundless apprehensions of resistance, ordered a guard with balled cartridge and handcuffs, for the arrest of an officer of his regiment for delay in furnishing copies of some letters.

8. An officer who had returned to Europe intending to retire, and had entered into banking business

in England, unfortunately failed, and returning to India was placed in command of a regiment, to the infinite disappointment of a very experienced second in command.

9. Another officer passed out of the Survey Department on account of "inaptitude." He was placed in officiating command of a regiment. On a mess question in which he was concerned personally he convened a mess meeting to discuss the matter, but on the officers exercising their undoubted right of opinion he silenced them with threats of arrest, and on returning to his quarters cancelled the order for the mess meeting, and said that he had assembled the officers to receive his orders. The harmony of the regiment was never restored during his incumbency.

10. Many similar instances could be adduced, if it were necessary, to prove that officers, who have been long away from regimental employ, can very seldom rejoin in a high regimental position in the field, and at a moment's notice, without danger; and that under any circumstances, after a long absence, such rejoining even of the officer's own regiment must have a disheartening effect on those whom he pushes down the ladder, and still more so if it takes place in regiments to which they are total strangers.

11. In the views above stated I by no means ignore the opinion which I have elsewhere expressed in favour of the reserve officers in civil and political employment. There is ample room for those of junior standing to reinforce the regiments in reserve, where they would regain their military training; those of the higher grades might be employed to raise local corps, to hold important points of communication, to command depôts, to supplement the commissariat, to hold military command of stations or districts where their administrative power would come into play. There are some men who never lose their military knowledge.

The excellent services of many officers taken from civil and political employ, during the mutiny and the previous campaigns, can never be forgotten.

12. Appendix C. of the Bombay papers gives the return of officers' services with their regiments, as commandants and seconds in command, but does not contain all the information that would be necessary to give full value to the return as showing "the fallacy" of the assertion that officers are frequently shifted "from regiment to regiment."

13. There were no doubt reasons which appeared sufficient to the authorities at the time to justify the appointments made, but it may be observed that in the 24th Native Infantry, for instance, the second in command had been 28 years with the regiment, was of 30 years' service, but was superseded by the commandant of 31 years' service, who apparently had never served with the regiment previously.

14. In the Appendix C. (pages 2 and 3) it will be found that there are nine regiments of which the commandants have been for very short periods with their regiments, the minimum being four months, and the maximum only two years and eleven months.

15. Of the thirty Bombay regiments, about one third are commanded by officers who rose in the regiments, the remainder are transfers, it is presumed, on account of seniority.

Thus, there appears reason why there might be complaints on the part of the officers superseded, and of all the others whose hopes of promotion were deferred to a remote future; and these disadvantages are doubtless ascribed to the new organisation, whereas a considerable part of them might have occurred in the old regular army. The field officers in the old army were all in one general list for promotion. When a vacancy in the lieutenant-colonels

occurred, the senior major of the army was promoted to the vacancy and succeeded to the regiment vacated by the lieutenant-colonel, so that a lieutenant-colonel was rarely in command of the regiment in which he rose.

16. It appears therefore from paragraph 15 that the Bombay Army has a larger proportion of officers commanding their own regiments than would have been the case in the old army. If the army lists of Bombay are referred to for the last five or six years, it will be seen that the officers in many regiments have been almost entirely changed, seldom more than two of the original cadre are to be found in any regiment, and where they are so found they are not unfrequently officers who have been restored to their old regiments—indicating not only the endeavours on the part of the Commanders-in-Chief to repair the evil of officers being severed from their old regiments, but that the change of the personnel of the officers has been greater than is now at first sight apparent.

17. So that though Sir Charles Staveley is of course perfectly accurate in saying that officers are not now frequently shifted from regiment to regiment, yet in the occurrences of the past there is ground for the complaint of frequent change in regiments; there is ground for complaint that officers of considerable standing were superseded in their own regiments by outside seniors; and ground of complaint by younger, though far from young officers, that their prospects of promotion to higher regimental positions are very distant.

18. These causes of dissatisfaction are probably entirely attributed to the Staff Corps and the new organisation. But although much of the change in regiments is due originally to the sudden introduction of a new organisation, and to the rules which severed officers from the regiments in which they had risen, when they went to England or attained certain grades of rank, and when they left their regiments for any staff employment, yet much also was due to the rules left by the old system, and the application of seniority without regard to the claims of regimental officers.

But the system of bringing officers from the unemployed list to officiate is very objectionable.

19. Experience on this side of India does not entirely accord with this opinion. When there is an officiating vacancy which it is not expedient to fill up regimentally, it has often been found very advantageous during the absence of the permanent incumbent, to appoint to it a good officer who leaves his impression on a regiment during the two years of his officiating, which greatly benefits it, and instances are of recent occurrence in which the temporary officer has been regretted and his services gratefully remembered by the commanding officer of the regiment in which he officiated.

But it is most desirable that the promotion should go in the regiment whenever possible.

The proportion of senior to junior officers is injurious. The officers as a body are too old.

20. On this point there can be no difference of opinion. In the old army an officer on arriving at the rank of colonel vacated his regimental employment. He might then reside in India on his Indian pay and allowances, or in England on the English pay of his rank, until he succeeded to his colonel's allowances.

In the present army there is no landmark to limit the period of regimental employment, until the officer's arrival at his colonel's allowances. The state of the Army Lists of the three Presidencies shows that some rules to create such a limit are absolutely necessary to secure a proper flow of promotion and the efficiency of the service. If such rules can be combined with inducements to retire, their imposition will be received with the less complaint.

The Native officers are competent to command their troops and companies on ordinary field days in time of peace, but Sir Charles Staveley would not feel the same confidence in them that he would in British officers.

21. That the same confidence should be felt in the Native officer as in the British officer generally could not be expected. The intelligence and military capacity of the one have, of late years, been highly cultivated in a variety of ways, and he has all the traditional incitements of his country and his rank to maintain a high standard.

But the question is not whether the Native officer can be made as good as the British officer, but whether he can be taught to command a troop or company in war sufficiently well, under the supervision of his wing officers and the regimental staff.

The officers of the three armies, who have never believed in the ability of the Native officer, and consequently have never thought of selecting the best men, and cultivating and bringing out their intelligence and capacity, would give an adverse opinion.

On the other hand, the opinion of the many distinguished officers who have tried the Natives of every class of Hindoostan, and have proved their capacity in many a hard service, appears to me a far weightier one, and it is supported by all the histories of the actions of the Native armies in India.

22. Can it be believed that the countries which produced the armies of Hyder Ali and Tippoo, and which gave birth to Savajee and the gallant band by whose aid he conquered and re-established a vast kingdom; can it be believed that the race which produced a Holkar cannot now give so many as two men out of a hundred possessed of courage and intellect enough to command a troop or company, under every circumstance, if they are properly trained by officers capable of giving the necessary instruction? History and practical experience are opposed to such an opinion.

With regard to both the Madras and Bombay Armies, the great point of difference is the question of the sufficiency of the number of European officers and the capacity of the Native officers for the positions assigned to them. My knowledge of the Madras Army is less extensive than of the other armies, but what I have been able to observe of the troops whom I have met on service, especially the sappers, and during my visit to the Madras Presidency, I should certainly not place either the Native officers or soldiers at a lower standard of intelligence or ability than those of the other armies. The men seemed excellently drilled, smart under arms. They skirmished intelligently, but I confess that the Native officers did not appear to me to be treated generally as Native officers are treated on this side of India, that is, with the courtesy and consideration due to gentlemen holding commissions. I may have been misled by appearances, but such was my impression.

It is stated that they mix familiarly with the rank and file; this is to be corrected by regulations and discipline, and by raising the social position of the Native officers. It is a difficulty that has to be corrected in all armies in which officers rise from the ranks. In the British Army one of the reasons which lead men to refuse the grade of non-commissioned officer is, that they would be compelled to separate themselves from their comrades and associates.

It is of course necessary that the same pains should be taken to teach the Native his tactical work as is taken with the European officer.

The idea of military schools or colleges has been suggested; but if we enter on a high class of education we shall never be able to compete with the emoluments offered in civil life. An ordinary clerk is better paid than a Native officer of the infantry; and if we educate too highly we shall be unable to satisfy either the social wants or the ambition of the Native officer. The amount of education contemplated in the regimental schools is sufficient for our purposes.

The material of the Bombay army appeared to me to be extremely good. The Mahratta is a sturdy soldier, never tired of drill or soldiering; of the agricultural class, he comes from a rough country, which requires toil to gain a livelihood.

There is a considerable mixture of the materials that supply a large part of the Bengal army, viz., Hindustanis and Sikhs.

I am much better acquainted with the Native officers of Bombay than those of Madras. The education of the Bombay army is more advanced than in either Madras or Bengal. I met many Native officers who left most favourable impressions on me. I have the fullest confidence in their ability to rise to their position, if fair opportunity is given to them.

The letter of the Adjutant General of the Bombay army, dated 9th November 1872, states that education certificates are required, as in the British army, as qualifications for the non-commissioned grades, which is a step in the right direction.

It is stated that after a certain period in the commissioned ranks there supervenes a certain apathy with regard to duty. This would indicate that they have not really been invested with their proper duties sufficiently to secure their continued interest in them.

It is a complaint that has been noted before, and must be met by keeping something before them to be gained. The same remark has been even applied to European officers under similar circumstances, of not having responsible duties enough to secure their interest.

The letter of the Inspector General of Musketry, which I have annexed, shows how much assistance the Native officers can give in the musketry training of the men.

It has been often said that the excellence of certain irregular regiments, in which there were but three British officers, is no proof that the same excellence could be attained by the present regiments with seven officers. I should be sorry to pay such a bad compliment to the mass of the officers of the Indian armies. The idea is quite fallacious. A few may have been selected officers after a campaign had brought them to the front, but the real histories of the eminent soldiers who have distinguished themselves as leaders of irregular troops, would show that their original selection arose from some family or friendly interest, and that the service made them. The freedom from antique trammels gave scope to their abilities.

The question now to be decided is, whether the Staff Corps and the present organisation, which are inseparably linked together, have sufficiently succeeded to justify their continued maintenance?

Whether the Bengal Army shall continue as at present, subject to improvement but not to radical alteration?

Whether the armies of Madras and Bombay shall continue on the present organisation, or be changed either to the old regular system, with the full complement of 24 or 26 officers?

Or, to the modification of it proposed by Sir F. Haines, with 16 officers?

Or, to the three-battalion regiment, with double company organisation, of Sir Charles Staveley, with 36 officers?

Or, to the three-battalion regiments of Brigadier General Aitcheson, with 19 officers.

With regard to the Bengal Army, it must be considered that the present organisation has been in existence for 13 years, and that the majority of the regiments have never had any other; that the many distinguished general officers who have inspected the Bengal regiments, have been unanimous in reporting their high state of efficiency.

That a change to the old regular organisation, or to any of the plans proposed, would involve a recasting of the officers of every regiment, and a renewal of the disturbance of regimental interests, which have now in a great measure settled down into a consistent course.

That it would involve a return to the former scale of pay. This would make little difference to the commanding officers, but the wing officers and subalterns would suffer considerably, and I apprehend their views have not been represented in the matter.

The ground for their staff allowances are, that they have more important charges than the captains and subalterns of the British army; if that valid ground were removed, the difference of pay would not be tolerated.

The expense of each of the new plans proposed would exceed that of the present one. In whatever form they may be put, Sir C. Staveley's plan will partially, and the other plans entirely, deprive the Native officers of the position which they have more or less held for so many years.

This last appears to me the most serious and important objection of all, and one which would render the change a very dangerous one. I am, therefore, of opinion that it would be the wisest and safest course to adhere to the present organisation, but resolutely to persevere in removing the faults which have been admitted to exist, and to adopt the improvements which have been shown to be necessary.

The most important of these is to continue to relieve the service, in the most just and considerate manner, of the British officers who are too old for their regimental positions; and to raise the status of the Native officer to correspond with the position assigned to him.

I regret that some of the views which I have expressed differ from those of the Commanders-in-Chief of Madras and Bombay, for whose opinions I entertain much respect; but I cannot believe that the Native officers of the armies under their command would fail in attaining the same standard that has been arrived at by Native soldiers of similar classes, in other parts of India, if they had the same opportunities.

NAPIER OF MAGDALA.

Simla, 28th October 1875.

STAFF CORPS CANDIDATES.

Simla, October 1875.

I consider that it may be advisable to defer taking any steps to increase the supply of candidates for the Staff Corps until the Native army question shall have been disposed of.

It is very desirable to have a sufficient supply of young officers, but considering that the demands for furlough will probably diminish, and that the regiments could get on with six officers, it does not appear that there is such urgency as to hurry the Government into any exceptional measures, until some approximation to the demand shall have been arrived at by the settlement of the Native army question.

If an extraordinary supply should be resolved on, we may first take all the existing candidates on the lower standard, on the condition that they should pass the higher standard within the year.

There is, it is believed, a considerable pressure on the part of the parents, who wish their sons to enter the Staff Corps, to have them posted to Indian regiments, to which the number allotted must necessarily be limited.

Should this measure prove insufficient, his Royal Highness the Commander-in-Chief might consent to candidates from British regiments in England and the colonies volunteering for the Staff Corps, rather than that the present system should be broken in upon.

Such volunteers, being lieutenants, might be finally admitted to the Staff Corps, after eighteen months' probation, on condition of passing in the higher standard. This would remove any ground of complaint of officers who had awaited their opportunity of entering the Staff Corps through regiments in India.

But as the present course of admission appears to provide such good candidates it would be desirable not to change it by resorting to any exceptional measures, until absolutely obliged to do so.

Assuming that the demand will be 100 officers a year, it would be less than two per *British regiment*, and something might be done to meet it by equalising the posting of probable Staff Corps candidates to the several British regiments, and if necessary by adding a subaltern to their establishment.

It is probable that the unsettled state of the Madras Army, and the frequent fears of reductions, are the causes of candidates holding aloof. There must be many young officers whose friends are employed in the Madras Presidency, and who would naturally select the Madras Army but for the uncertainty of its prospects.

It is most urgent that this should be set at rest by some decision.

It is necessary in providing candidates for the Staff Corps, to consider the evil of an excess of officers as well as those of a deficiency.

A lieutenant in a regiment of British cavalry after three years' service draws pay at the rate of Rs. 305-4 a month, but if he is posted to a Native cavalry corps, he draws, if an officiating squadron subaltern, his Staff Corps pay as lieutenant

225 12 and half staff 75 0

300 1

or five rupees less than he had been receiving with his regiment.

The lieutenant of infantry draws with a British regiment Rs. 256-10, but if a probationer, officiating as wing subaltern, he would receive Rs. 225-12 and half staff 50 rupees, or 275-12, nineteen rupees two annas more than he received with his regiment.

Both these officers will have travelled at their own cost, to join their temporary regiments, and will have incurred the expense of some change of uniform and equipment.

The infantry officer must have a horse that will pass muster for parade, though not a regular charger.

If these expenses were partly renewed by the return of the permanent incumbent, and the transfer of the young officers to other corps to fill officiating vacancies, or if they were retained long without any appointment, officiating or permanent, they might regret having left their regiments, and their case might deter others.

NAPIER OF MAGDALA.

Copy.

MY DEAR SIR HENRY,

Simla, 11th October 1875.

I LOSE no time in complying with the wish expressed in your note of yesterday.

The annual course of target practice by a company at present takes 12 days. We are striving to reduce this time by inculcating a system of periodical examination into the command the men retain over their arms, so that, *first*, they shall require less preliminary drill as part of the annual course than at present, and *second*, that they may be able to fire more than 10 rounds a day with practical advantage. Thus the above time may be ultimately reduced to eight or ten days.

The annual course of the company at judging distance practice requires six days, so that on all a company occupies the wing officer or his subaltern 18 days for four companies; this gives 72 working days.

This period does not include the preliminary instruction of the Native officers and non-commissioned officers who require to be annually examined to ascertain if they have kept up their own knowledge, so as to fit them to teach their companies and squads.

This will occupy eight days more, making a total of 80 days, 40 for each officer of a wing, as only one officer's presence at a time is required.

We are making every effort to ensure that the Native officers and non-commissioned officers are considered and made responsible for their companies and squads.

In some regiments like the 40th Native Infantry this has already been done to a most satisfactory extent. *The time of the officers is gradually being lessened in proportion to the attention which has been given to the instruction of the Native officers and non-commissioned officers.*

Heretofore, no doubt, the work has been very heavy, for the Native officers and non-commissioned officers had been never considered, as they now are, practical and responsible instructors of their men.

The value of this new system, is in the most progressive regiments freely acknowledged, and the strides made in musketry can be traced to its adoption, which, however, has necessitated *more days being given to the instruction and supervision* than I have above calculated.

In some regiments, however, where the system of instructing through the Native officers and non-commissioned officers has been more or less ignored, and officers have endeavoured to carry on the details without attention to this intermediate responsibility, any success so gained has been of a temporary character, and their labour must annually be repeated.

The first edition of the Native Musketry Regulations also totally ignored the Native officers.

I have not calculated for the periodical instruction drills required to be carried on in the lines, because they are now desired to be held under the company Native officers, and necessitate only the supervision of one European officer, who, under any circumstances, would have to be present on parade.

B r 4

The time occupied in the instruction of third-class shots and casualties I do not calculate.

In a well-instructed regiment the time so occupied is too trivial to require notice; for instance, the 29th Native Infantry had only 13 third-class shots and four casualties to exercise last season; all were regularly taught, and shot well.

I think the above makes it plain that the *amount* of work a wing officer and his subaltern have to do depends upon the intelligence and energy they devote to the subject.

There is no doubt they have had *very heavy* work, and much has yet to be done in most regiments, but the progress generally is more satisfactory than was anticipated by many, and I am sure if schools of musketry had been asked for and granted by Government, the progress would not have been greater.

But under all circumstances, and even considering that we cannot expect every officer to have the same capacity and perseverance in conveying instruction and in superintending practices, it is generally admitted throughout the Native army that with two officers to a wing the work is not excessive, but that with only one officer to work four companies without intermission the necessary supervision becomes wearisome, and for a continuance *creates too great a strain on his energies*.

The recruits' instruction is entirely under the adjutant, who is, when the numbers are great, assisted by the quartermaster or other officer, as the commanding officer may direct. The improvement in the shooting of the recruits this year is all that could be desired, as you will see from my annual report, which was forwarded to Government by Adjutant-General's letter, No. 3568, of the 7th October 1875.

I hope I have in the above remarks given you all the information you require.

Yours sincerely,

(Signed) W. GORDON, Colonel,
Chief Inspector of Musketry.

To Maj.-Gen. Sir Henry Norman, K.C.B., &c. &c.

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